

STATEMENT of the Nabob's Debts, and Assets for the Liquidation thereof, to the End of Jumaudul Awul Year 14th.

D.	C.
To remaining due, as formerly stated, being Account Nizamut only } 20,24,224 1 5 - To Balance Account Bhaila, omitted in the former Statement — } 9,62,371 2 2 3	By Balance due to the Nabob from the Company, as per their Account accompanying } 13,31,094 4 7 1 By Receipts and Vouchers produced from the Khala for Disbursements Account Boat-building, Reparations, &c. at Dacca, viz. Account Nizamut } 3,27,350 4 5 Bhaila — 1,83,537 7 19
<u>29,86,595 3 7 3</u>	<u>5,10,887 12 4 -</u> <u>18,41,982 0 11 1</u> Balance — <u>11,44,613 2 16 2</u> <u>29,86,595 3 7 3</u>
To Balance of foregoing Account — } 11,44,613 2 16 2 To Money lent the late Nabob Syfut Dowlah, when he went to Calcutta, by Munny Begum — } 3,00,000 — — — <u>14,44,613 2 16 2</u>	

A P P E N D I X, N^o CIX.

Book 12, Page 137.

Fort William, the 4th September 1775.

At a Council; Present,

The Honourable Warren Hastings, Governor General, President;
 Lieutenant General John Clavering,
 The Honourable George Monson,
 Richard Barwell,
 Philip Francis, } Esquires.

Secret Dept.
Monday.

In Conformity to the Orders of the Board of the 22d June, requiring the Acc^{ts}. of the Nabob's Stipend from the different Residents at the Durbar, the following Letters from Messrs. Baber and Martin have been received.

Gentlemen,

In obedience to your Commands of the 22d instant, I have the Honour to send you the Account you were pleased to direct, specifying the State of the Balance received from Mr. Middleton, and that delivered to Mr. Martin. Mr. Baber.

Moidepore,
 27th June 1775.

I have, &c.
 (Signed) Edw^d Baber.

Honourable Sir and Sirs,

I am favoured with your Letter of the 22d instant, and have now the Pleasure of transmitting you a Copy of my Account with his Excellency the Nabob Mobarek ul Dowla, commencing the 11th February 1775, the Time of my Appointment, to this Day, including the Balance received with my Office, from Mr. Edw^d Baber, upon his delivering over the Charge of the Department to me. Mr. Martin.

Moorshedabad,
 26th June 1775.

I remain, &c.
 (Signed) W. B. Martin,
 Resident.

Ordered, That the Inclosures in the foregoing Letters be entered after the Consultation.

The Accountant General in the Revenue Department sends in the following Letter.

☞ [(a) Honourable Sir and Sirs,

Indisposition preventing the Attendance of Mr. Croftes at the Office, I take the Liberty to acknowledge the Honour of your Commands transmitted the 16th instant, by your Assistant Secretary, under Date 15th. In compliance with the Spirit of which, (Want of Materials preventing Compliance with the Letter) I have drawn out the two accompanying Accounts, N^o 1 and 2; the First, stating the Nabob Mobarek ul Dowla's Account with the Honourable Company, from the Period expressed in your Commands to the latest Period possible, the 30th April 1775; the Second, an Annual Account of the Payments made to the Nabob, during the Period that Mr. Middleton acted as Resident at the Durbar, drawn up from his own Accounts as transmitted to the Presidency.] I also proposed myself the Honour of enclosing a complete Statement of the Sinking Fund, but a Desire of making it as extensive as possible by bringing it up to the 30th April last, has occasioned a Delay which would have prevented the Two first mentioned Accounts being laid before you To-day. I have therefore ventured to enclose them unaccompanied with that Statement. ☞

Accomp^t Office, R. D.
 19th June 1775.

I have, &c.
 (Signed) Rich^d Johnson,
 Dy. A. R. D.

Ordered, that the Inclosure be entered after the Consultation.

Received the following Letter from the Deputy Accomp^t. Gen^l. Rev^d. Department.

Honourable Sir and Sirs,

In compliance with your Orders of the 15th instant, I have the Honour to lay before you a complete Statement of the Sinking Fund, drawn up to the 30th April last.

22d June 1775.

I have, &c.
 (Signed) Rich^d Johnson,
 Dy. A. R. D.

Ordered, that the Inclosure be entered after the Consultation.

Warren Hastings,
 J. Clavering,
 Geo. Monson,
 Rich^d. Barwell,
 P. Francis.

Balance in the Treasury.

20th Jan. 1772.	In Lot Sing's Custody	—	68,752	10	—	—
Ditto ditto.	In the Treasury of Nizamut	—	17,445	12	10	—
Ditto ditto.	ditto Bela	—	2,16,310	1	9	2
						3,02,518 7 19 2

Receipts.

From 21st Jan.	1772 to 20th Jan.	1773	—	38,67,234	5	4	—
Ditto ditto	1773 to ditto	1774	—	32,16,000	—	—	—
Ditto ditto	1774 to ditto	1775	—	14,23,200	—	—	—
Ditto ditto	1775 to 16 May	ditto	—	3,02,000	—	—	—
				78,08,434	5	4	—
				81,10,952	13	3	2

D'

His Excellency the Nabob Mobareek ul Dowlah.

C'

To Balance due to the Company the
31st October 1774, when Mr. Mid-
dleton delivered over the Charge of
the Durbar to me — —

52,467 9 16½

To Cash advanced to him on the fol-
lowing Months:

November 1774	—	2,00,000
December	—	59,000
January 1775	—	2,10,000

4,69,000 — —

5,21,467 9 16½

To Balance due to the Nabob on my
delivering the Charge of the Dur-
bar to Mr. Martin —

11,865 11 10½

Sicca Rupees

5,333,333 5 7

By Allowance.

For his Allowance for
the Month of Cor-
tick, Augun, Posh,
and Mang, is Four
Months, at

1,33,333 5 6½

per Month, is

5,33,333 5 7

Sicca Rupees

5,33,333 5 7

Moorshedabad,

R. E.

Signed

Edw^d. Baber.

His Excellency the Nabob Mobarek ul Dowlah, in Account with the Honourable Company.

Cr.

1181. To Cash paid him from the Durbar Treasury, under the following Dates, viz. 1775. Feb. 25 — — — 1,00,000 28 — — — 72,000 March 31 — — — 1,72,000 Ballance to 30 Choit 1181, or 11th April 1775 — — — 44,000 — — — 62,532 6 3 1 Sicca Rupees — 2,78,532 6 3 1	By Balance due to the 30th Maung 1181, or the 11th Feb. 1775, as per Account received from Mr. Edward Baber — — — S^r R^o 11,865 11 3 3 By Allowance, From the 1st Faugur to 30 Choit is 2 Months, a 1,33,333 5 64 per M^o — — — 2,66,666 10 13 2 Sicca Rupees — 2,78,532 6 3 1
1182. To Cash paid him from the Durbar Treasury, under the following Dates, viz. 1775. April 27 — — — 66,000 May 7 — — — 10,000 23 — — — 10,000 24 — — — 2,000 June 1 — — — 22,000 — — — 25,000 Ballance to 15 Affaur 1182, or 26 June 1775 — — — 2,82,865 11 104 Sicca Rupees — 3,95,865 11 104	By Balance of last Year — — — 62,532 6 3 1 By Allowance, From 1st Byfack to 15 Auffaur, is 2 1/2 M^o, a 1,33,333 5 64 — — — 3,33,333 5 64 Sicca Rupees 3,95,865 11 104

Moorshedabad, the 26th June 1775.

E. E.

Signed W. B. Martin, Resident.

[(a) Nabob Mobarek ul Dowlah

D ^r .		C ^r .	
1772.	Jan. 1st. To Amount paid him by the Comp ^t . Council of Revenue at Moorshedabad from this Date to the 8 September 1772 — — — — —	19,24,935	12 8 1
	Balance due to the Nabob — — — — —	10,08,888	14 4 3
	S ^r . Rupees	29,33,824	10 13 —
1772.	Sep. 9 th . To Amount paid by Samuel Middleton Esquire, Resident at the Durbar, from this Date to 31st October 1774 — — — — —	44,17,817	5 16 —
	By Balance brought forward — — — — —	34,31,111	1 15 3
	By Stipend, agreeable to the new Establishment, from this Date to 31st October 1774, making Two Y ^{rs} , One M ^o 22 Days, — — — — —	38,48,928	7 11 3
	By Balance overpaid — — — — —	6,25,744	8 8 1
	S ^r . Rupees	44,74,673	— — —
1774.	Nov. 1st. To Balance brought forward — — — — —	2,66,666	10 13 —
	To Amount paid him by Mr. Baber, acting Resident at the Durbar, from this Date to 30th December 1774 — — — — —	6,18,077	13 15 1
	December 1774 — — — — —	8,84,744	8 8 1
	S ^r . Rupees	8,84,744	8 8 1
1775.	Jan. 1st. To Balance brought forward — — — — —	5,33,333	5 6 3
	To Amount paid him by Mr. Martin, Resident at the Durbar, from this Date to 30th April 1775 — — — — —	5,76,744	8 8 2
	By Balance overpaid — — — — —	11,10,077	13 15 1
	S ^r . Rupees	11,10,077	13 15 1

N. B. In this Account is not included the Sums transferred to the Debit of the Nabob, being Payments made in the Moful upon his Account, the Books of 74-5 not being hitherto finally adjusted.

Fort William, 30th April, 1775.

E. E.
(Signed)Rich^d. Johnson,
D^r. A. R. D.

(a) Vide supra, Page 987.

Nabob Mobarek ul Dowlah, in Account with Samuel Middleton Esquire, Resident at the Durbar.

D ^r .		Cr.	
1772.	By Arrears due to him to this Day, agreeable to Sept. 8. the new Establishment	—	4,17,817 5 10
1773.	Jan. 21. By Stipend at the Rate of 16,00,000, from 9th September 1772 to this Date, making 4 Months 13 Days	—	5,91,111 15 3 10,08,928 7 11 8 2,62,544 8 8 1
	By Balance overpaid him	—	—
		S ^r . Rupees	12,71,473 — —
1774.	Jan. 21. By Stipend at the Rate of 16,00,000, from 22 January 1773, to this Date	—	16,00,000 — —
	By Balance overpaid him	—	—
		S ^r . Rupees	7,58,544 8 8 1
1774.	Oct. 31. By Stipend at the Rate of 16,00,000 p ^r Annum, from 22d January 1774 to this Date, making 9 Months 9 Days	—	12,40,000 — —
	By Balance overpaid him	—	—
		S ^r . Rupees	6,25,744 8 8 1
		S ^r . Rupees	18,65,744 8 8 1
1772.	To Amount paid him from this Date, to 21st January 1773	12,71,473 — —	—
		S ^r . Rupees	12,71,473 — —
1774.	To Balance brought forward	—	2,62,544 8 8 1
Jan. 21.	To Amount paid him from the 22d January 1773, to this Date	—	20,96,000 — —
		S ^r . Rupees	23,58,544 8 8 1
Oct. 31.	To Balance brought forward	—	7,58,544 8 8 1
	To Amount paid from 22d January, to this Date	—	11,07,200 — —
		S ^r . Rupees	18,65,744 8 8 1

Fort William, 31st Oct. 1774.
E. E.
(Signed) Rich^d. Johnson,
Dr. A^c. R^d. D^r.

Dr.

Sinking Fund arising from the Reduction of the Nabob's

To the Honourable Company, for Sums disbursed by them on the following Accounts, to replace from the Aggregate of this Fund.

Army Donation.			
1776, 12 March	- - - -	1,50,000	
8 April	- - - -	24,000	
1769, 12 September	- - - -	1,45,632	12 6
			3,19,632 12 6
Navy Donation.			
1770, January, 1st Payment	- - - -	7,25,000	
1771, September, 2d ditto	- - - -	7,25,000	
1773, July 1, Interest 2 ditto	- - - -	1,37,750	
1774, August, Orders per General Letter,	- - - -		
7th January 1774	- - - -	95,156	
1776.			16,82,906 - -
May 12.	To Treasury, for the Amount of a Dividend of One Anna paid to Claimants of the Restitution Fund	3,48,000	- -
1769.	Debt paid to Balockydofs	3,67,632	- -
Dec. 18.			27,18,170 12 6
	Sum agreed for with Juggut Seat, for Ten Years, at the Rate of 1,05,000 Sicca Rupees per Ann. Batta 16 per Cent.	10,50,000	- -
		1,68,000	- -
			12,18,000 - -
N. B. Of this Amount, the Sum of Sicca Rupees 8,91,375 12 has only been paid, the Balance is a Deposit in the Treasury for the annual Payment of the remaining Debt.			
1774.			
May 19.	To Treasury, for the Amount of a Dividend of One Anna paid to the Claimants of the Restitution Fund	- - -	3,48,000 - -
July 11.	To Treasury, for the Amount of two Dividends of the Compensation allowed for Colonel Munro's Jaghire, paid to his Attornies	1,16,000	- -
21.	For the Amount of a Dividend of One Anna paid to the Claimants of the Restitution Fund	3,48,000	- -
			4,64,000 - -
Oct. 31.	To Treasury, for the Amount of a Dividend of One Anna paid to the Claimants of the Restitution Fund	3,48,000	- -
Dec. 14.	For the Amount of a proportionable Dividend of the Compensation allowed for Colonel Munro's Jaghire, paid to his Attornies	58,000	- -
			4,06,000 - -
1775.			
Feb. 16.	To Treasury, for the Amount of the Sixteenth and last Dividends to the Claimants of the Restitution Fund	- - -	3,48,000 - -
			55,02,170 12 6
			20,26,915 5 8
	To Balance	- - -	
	Current Rupees	- - -	75,29,086 2 2

and Mahomed Reza Cawn's Stipends.

Cr.

1779.

July 31. By Amount Saving accumulated into this Fund in Consequence of the Company's Orders per the Lord Holland, viz.

Saving of the Nabob's Stipend, in Consequence of the Company's Orders, from 21st Jan. 1772, to this Date, making Eighteen Months and Nine Days, at the Rate of Sicca Rupees 15,81,860 per Annum, amounting to Sicca Rupees

24,12,336 8 —

Batta 16 per Cent. — 3,85,973 12 6

27,98,310 5 6

Ditto of Mahomed Reza Cawn's Stipend, from 21st Jan. to the 30th April 1772, at the Rate of Sicca Rupees 400,000 per Ann. is Three Months and Nine Days

1,10,000 — —

Batta 16 per Cent. — 17,600 — —

1,27,600 — —

1774.

March 1. Ditto of the Nabob's Allowance, from 31st July 1773 to the End of Feb. 1774, at the Rate of Sicca Rupees 15,81,860 per Ann. amounting to Sicca Rupees

9,22,751 12 8

Batta 16 per Cent. — 1,47,640 4 2

10,70,391 14 10

June 27. Ditto of the Nabob's Allowance, from 1st March to this Date, at the Rate of Sicca Rupees 15,81,860 per Ann. Three Months and Twenty-seven Days, amounting to Sicca Rupees

5,14,104 8 —

Batta 16 per Cent. — 82,256 11 7

5,96,361 3 7

Sept. 30. Ditto of the Nabob's Allowance, from 27th June to this Date, at the Rate of Sicca Rupees 15,81,860 per Ann. Three Months and Three Days, amounting to Sicca Rupees

4,08,647 2 8

Batta 16 per Cent. — 65,383 8 9

4,74,030 11 5

1775.

April 30. By Amount Saving of the Nabob's Stipend, from 1st October 1774 to this Day, at the Rate of Sicca Rupees 15,81,860 per Ann. making Seven Months

9,22,751 12 8

Batta 16 per Cent. — 1,47,640 4 2

10,70,391 14 10

Ditto of Mahomed Reza Cawn's, from 1st May 1772, to this Date, making Three Years, at the Rate of 4,00,000 per Annum

12,00,000 — —

Batta 16 per Cent. — 1,92,000 — —

13,92,000 — —

Current Rupees

75,29,608 2 2

Fort William, 30th April 1775.

E. E.

(Signed)

Richard Johnson,

Dr. A. R. D.

A P P E N D I X, N^o CX.

Book 189, Page 652.

Fort William, the 14th December 1772.

Secret Dept.
Monday.

At a Consultation; Present,

The Honourable Warren Hastings Esquire, President;

Brigadier General Sir Robert Barker,

John Reed,

Thomas Lane,

Rich^d Barwell,

James Harris,

Esquires.

Mr. Reed, being returned from Madras, takes his Seat at the Board.

Messrs. Aldersey and Goodwin indisposed.

Mr. Lambert, being arrived at the Presidency, having taken the usual Oaths, is admitted to his Seat at the Board.

Read and approved the Consultation of the 10th instant.

Received the following Letter from Mr. Middleton, Resident at the Durbar.

To the Honourable Warren Hastings Esquire, President and Governor, &c. Council of Fort William.

Honourable Sir and Sirs,

I have been honoured with your Commands of the 1st ultimo, and in consequence I have now the Pleasure of transmitting to you an Estimate of the standing Monthly Payments which are to be issued from my Department, as also of the contingent Disbursements, in which I have included the Stipend allowed to Juggut Seat from the Nizamut, as I believe no Provision was made for it when the Nabob's Monthly Disbursements were regulated by the Committee of this Place; and I am to request your Orders from what Fund the Arrears of this Account are to be paid, as also the Monthly Payments in future.

I have likewise the Pleasure of enclosing to your Honour, &c. the following Accounts; viz.

N^o. 1. Statement of Debts due from the Nabob until the 15th of Showal, or 21st of January 1772.

2. Statement of Debts incurred by the Nabob from the 16th of Showal, until the End of Jammadiel Awal, or 11th of August 1772.

3. Statement of the Nabob's Account with the Honourable Company, until the End of Jammadiel Awal, or the 11th of August 1772.

[(a) By the last Account you will please to observe, that there is a Balance due to his Excellency of Sicca Rupees 19,78,556 : 6 : 1 : 1, in Part of which an Advance was made by Order of the Committee, of Rupees 3,00,000, which reduces the Balance to Sicca Rupees 16,78,556 : 6 : 1 : 1; and I have since made another Payment of 5 Lacks; and I hope to receive your Orders to pay off the Whole when the State of your Treasury here will admit of it,] as the Pensioners, Sepoys, and others, to whom the Nabob is indebted, are reduced to the utmost Distress, and, as their Allowances have now ceased, are clamorous in their Demands for Payment, that they may be enabled to go to seek elsewhere for a Livelihood.

I beg Leave to remark to you, that the Sum due to the Nabob will not be sufficient to pay the Whole of these Debts; and, on this Head, I have frequent Solicitations from the Begum, desiring I would represent to your Board the Hardships and Difficulties which these People must labour under, unless the Whole of their Arrears is paid; for there are few or none of them who have not been under the Necessity of borrowing Money on the Faith of their Allowances, the Payment of which only can now enable them to satisfy their Creditors.

It is proper to remark further to you, that by the Khalfah Accounts there appears to have been paid on Account of the several Nabobs Stipends 5,00,608 2 8 3 more than the Company are credited for by the Nabob: Of this Amount, Rupees 2,57,254 8 19 2 will be accounted for by the Nabob's Treasurers, who have Vouchers to produce that so much has actually been disbursed in the Service of his Excellency or that of his Predecessors, but the remaining Sum of 2,43,353 9 9 1, said to be paid from the Khalfah, appears to be merely nominal, it being only the Amount of Tuncams or Transfers made at different Times on various Districts which were in Arrears to

(a) Vide supra, Page 987.

the Company, but which have never been realized. I have therefore, in the Estimate of contingent Disbursements to be made by me, deducted the former of these Two Sums from the Balance to be paid by the Nabob; but it rests with you to determine whether the other is to be deducted, or rather, whether you will enforce the Payment of the several Tuncams granted to the Nabob or receive these back, and at once make good the Amount of them to him.

I am, with the greatest Respect,

Honourable Sir and Sirs,

Your most obedient Servant,

Moidepore,
Nov. 18, 1772.

(Signed)

Sam. Middleton.

Ordered, That the Inclosures be entered after the Consultation.

Read, the following Extracts from the Company's General Letter, dated the 10th April 1772.

Par. * Convinced as we are, that an Allowance of Sixteen Lacks per Annum will be sufficient for the Support of the Nabob's State and Rank while a Minor, we must consider every Addition thereto as so much to be wasted on a Herd of Parasites and Sycophants, who will continually surround him, or at least to be hoarded up, a Consequence still more pernicious to the Company; you are therefore, during the Nonage of the Nabob, to reduce his annual Stipends to Sixteen Lacks of Rupees, and this we have the greater Reason to require, as we find ourselves subjected to the Payment of large Sums due from the Revenues of the Duanny before the Company became possessed thereof, on Account of the Navy Donation, and the Arrears of that to the Army, the Balance due for Restitution to Europeans, Colonel Munro's Demand of Two Lacks, the Debt due to Bolakydofs, and the annual Sum of One Lack for Ten Years which we have agreed to pay to Juggutseat, all which press on us with such united Force, that our Treasury will be unable to satisfy these several Demands without wounding our commercial Interests, and endangering our Possessions in Bengal. * Sic in Orig.

Par. 43. Having already apprized you of the Purposes to which we meant to appropriate the Savings above mentioned, we have only to direct, that when the Navy and Army Donations, the Debt due to Bolahidofs, and the stipulated Payment to Juggutseat, shall have been wholly satisfied and reimbursed to us out of the Aggregate Reduction before mentioned, such further Sums as shall arise therefrom are to be applied from Time to Time to clear the Balance unpaid to the Claimants of the Restitution Fund, and the Donation of Two Lacks to Colonel Munro, in such Proportions as the respective Claims may bear to each other, until the Whole shall be discharged; but you are to take Notice, that the Principal only of the Sums due from the Circar are to be considered the Payments here ordered. † Sic in Orig.

The Board observe, that by the above Orders the Company determine the Application of the Savings from the Reduction of the Nabob's Stipend, to the Payment of the Navy Donation, the Arrears to the Army, the Balance for Restitution to Europeans, Colonel Munro's Demand, the Debt due to Bolackydofs, and the annual Sum of One Lack five thousand Rupees to Juggut Seat; but they do not find, by the Letter of these Orders, any Provision made for the Payment of the annual Sum of One Lack Five thousand Rupees to Juggut Seat from the Nizamut, and hitherto paid out of the Nabob's Treasury; yet it is the declared Intention of the Honourable Company to have the reduced Stipend of Sixteen Lacks entire and unincumbered, for the Purpose of maintaining the Nabob's State and Rank: To charge him therefore with this Payment would be counteracting the Spirit of their Orders, as well as throwing a Load on the Nabob, which, in the present reduced State of his Revenue, he would hardly be able to bear. It becomes therefore a Subject of Deliberation for the Board, which Measure to determine upon, whether to charge it to the Fund of Sixteen Lacks, which will accrue to the Company's Treasury from the Reduction of the Nabob's Stipend, although not expressly included in the Company's Orders, or to leave it still chargeable on the Nabob, and the Payment to be deferred till the Pleasure of the Company be known.

Resolved, That the Determination be postponed till another Meeting.

With respect to the Five Lacks 608 Rupees, the Difference between the Nabob's Account of Money received, and that of Payments made him from the Khalsa * Sic in Orig.

The Board are clearly of Opinion, that the Sum of R^y 2,57,254 8 19 2, mentioned to be passed in the Nabob's Account as Money paid to him, whether disbursed in his Service or not †, and Mr. Middleton is desired to get up the proper Receipts from the Officers, and to inquire into the Application of this Money for the Nabob's Satisfaction. † Sic in Orig.

The remaining Sum of R^y 2,42,353 9 9 1, being the Amount of the Assignments which have never been discharged; are in no wise chargeable to the Nabob.

Resolved, That this Sum be therefore transferred to the Credit of the Nabob, and that the Resident at the Durbar be directed to transmit an Account of the Particulars of these Assignments, that proper Measures may be taken for recovering them. The Account with the Nabob will then stand as follows:

The

[(a) The Nabob's Debt, as per his Account	20,24,224 : — : 5 : —
Deduct what was paid by his Treasurers, but what was omitted in his Account	2,57,254 : 8 : 19 : 2
Total Amount of the Nabob's Debts	17,66,969 : 7 : 5 : 2
Total Amount of the Nabob's Debts brought forward	17,66,969 : 7 : 5 : 2
Balance due to the Nabob from the C ^o , as per his Account	19,78,556 : 6 : 1 : 1
Deduct paid to his Treasurers, but omitted in his Account	2,57,254 : 8 : 19 : 2
Due to the Nabob	17,21,301 : 13 : 1 : 3
Deficient	45,667 : 10 : 3 : 3
Nabob's Debts	10,13,071 : 14 : 3 : —
	10,11,152 : 2 : 2 : —
Due from the Company	19,78,556 : 6 : 1 : 1
Deficient	0,45,667 : 10 : 3 : 3
Add Assignment on the Zemindars	2,43,353 : 9 : 9 : 1
Overplus which the Nabob will have after discharging his Debts	1,97,685 : 15 : 5 : 2
Apparent Balance	19,78,556 : 6 : 1 : 1
Assignment unpaid	2,43,353 : 9 : 9 : 1
Actually due to the Nabob	22,21,909 : 15 : 10 : 2

Agreed, that Mr. Middleton be directed to discharge the Arrears of the Nabob's Account, as well as of the others mentioned in his Letter, as soon as the State of his Cash will permit; and

Ordered, That a Copy of these Resolutions, with a Copy of the Nabob's Account, be transmitted by our Secretary to Mr. Middleton for his Guidance.

Warren Hastings,

R^t. Barker,

John Reed.]

A P P E N D I X, No. CXI.

Book 78, Page 448.

Extract of a Consultation of the 27th December 1775.

Fort William, the 27th December 1775.

At a Council, Present,

The Honourable Warren Hastings, Governor General, President;

Lieutenant General John Clavering,

The Honourable George Monson,

Philip Francis Esquire.

Read the following Letter from the Sub-accountant.

[(b) Honourable Sir and Sirs,

Agreeable to your Orders, I was furnished with the Account Current with the Honourable Company, the Nabob Mobarack ul Dowlah, and his Predecessors, Syeful Dowlah and Nudjim ul Dowlah; and have now the Honour to enclose for your Information the following.]

N^o. 1. Copy of an Account Current between the Honourable Company and the Nabob Nudjim Dowlah, as it now stands upon the Honourable Company's General Books, the Balance in Favour of them Current Rupees 30,87,159 14.

N^o. 2. A General Account Current between the Honourable Company and Nabob Nudjim ul Dowlah, in which he has Credit for the Balance at the Day of his Death, due from them to him on account of his Stipend, the Balance in Favour of the Honourable Company Current Rupees 20,93,224 2 6.

N^o. 3. Account current with the Honourable Company and the Nabob Syeful Dowlah, the Balance in his Favour Sicca Rupees 2,56,916 4 17 3, or Current Rupees 2,98,022 14 9.

(a) Vide supra, Page 987.

(b) Vide supra, Page 988.

N^o. 4. Account Current with the Honourable Company and the Nabob Mobareck ul Dowlah, in which the latter has Credit for the Balance of the former, it no where appearing that Syeful Dowlah entered into any other Engagements than the Agreement for his annual Stipend.

N^o. 5. Statement, shewing the Sums which the Nabob Mobaruck ul Dowlah has received from the Honourable Company, over and above the Amount of his annual Stipend.

I humbly beg Leave to acquaint the Honourable Board, that the Agreement entered into by the Nabob Nudjim Dowlah, dated 30th September 1765, expresses the Sum of Sicca Rupees 53,86,131 9, or Current Rupees 62,47,912 9 9, to be his annual Stipend: The Accomptant General of the Revenue Department gives him Credit from the 11th July 1765, at the Rate of S^r. R^s. 41,25,860, or Current Rupees 47,85,997 9 6 per Annum. The Treaty dated 19th May 1776, with the Nabob Syeful Dowlah and the Honourable Company, expresses the Sum of Sicca Rupees 41,86,131 1 9, or Current Rupees 48,55,912 9 9, to be his annual Stipend; but the Accountant General of the Revenue Department gives him Credit from the 10th May 1766 to the 10th July 1766, at the Rate of Sicca Rupees 41,25,860, or Current Rupees 47,85,997 9 6 per Annum, and from the 11th July 1766 to the 10th December 1766, at the Rate of Sicca Rupees 34,77,860, or Current Rupees 40,34,317 9 6 per Annum, and from 11th December 1766 to 20th March 1770, at the Rate of Sicca Rupees 32,41,860, or Current Rupees 37,60,557 9 6 per Annum.

As I could not obtain any Information from your Secretary relative to these Differences, or procure Copies of such Orders as passed relative to the Reduction of the Nabob Syeful Dowlah's Stipend, I have been obliged to make the Accounts I have now the Honour to lay before the Honourable Board conformable to those of the Accomptant General of the Revenue Department.

I have the Honour to be, &c. &c.

Accomptant's Office,
27th Dec. 1775.

(Signed)

Will^m. Larkins, Sub-accomptant.

Ordered, That the Accounts enclosed in the foregoing Letter be entered after the Consultation.
Ordered, That the Accomptant be directed to furnish Mess^{rs} Maxwell, Anderson, and Grant, with these Accounts, to enable them to finish their Investigation.

4

Warren Hastings,
J. Clavering,
Geo. Monton,
Rich^d Barwell,
P. Francis.

[(a) Dr.]

Nabob Nudjum Ul Dowlah Account Monthly

1765. Folio

April. 343.

To Campaign Operations,

For the Amount which he agreed to pay Monthly, from the
Death of the Nabob Meer Jaffier, as in Treaty, dated March
1765, from the 1st February to the 30th April 1765,
a 5,00,000 per Month — — — — 15,00,000 — —

1766. Folio

April. 406.

To Nabob Jaffier Ally Cawn,

Account Monthly Payments for the Amount of Balance of
that Head transferred — — — — 16,69,758 7 9

To Campaign Operations,

For the Amount due upon his Treaty of 5 Lacks of Rupees
per Month, for defraying the Expences of the Army, from
the 1st May to the 30th September 1765, is 5 Months — 25,00,000 — —

Current Rupees 56,69,758 7 9]

Payments, in Account with the Honourable Company.

1765. Folio

April. 317. By Cossimbuzar Factory,
For the Amount received of him from February
to April 1765

D. Mⁿ. 9,21,092 2 6

Batta 8 per C^t. 73,687 6 4

9,94,779 8 6

By Dacca Factory,

For the Amount of a Bill of Exchange transmitted
to that Factory on the Seats Houle

D. Mⁿ. 50,000 — —

Batta 10 per C^t. 5,000 — —

55,000 — —

327. By Commissary General,

For the Amount received by him in February 1765

1,51,191 9 —

April — 1,34,906 2 3

2,50,097 11 3

1776.

April. 386. By Cossimbuzar Factory,
For the following Sums received of him, viz.

In May 1765

1,51,011 12 9

June

{ 1,57,100 9 6
23,211 8 —

1,80,312 1 6

July

47,963 7 —

August

1,95,029 3 3

September

1,03,153 9 3

October

2,57,642 4 3

D. Mⁿ. 9,35,112 6 —

Batta 8 per C^t. 74,809 — —

10,09,921 6 —

By Dacca Factory,

For the Amount received of him there

D. Mⁿ. 2,48,000 — —

Batta 10 per C^t. 24,800 — —

2,72,800 — —

By Balance,

For the Amount remaining due from him

30,87,159 14 —

Fort William, 27th Decem^r 1775.

Errors excepted.

(Signed)

W^m Larkins,
Sub Accompt^r.

Current Rupees 56,69,758 7 9

Dr.

Nabob Nudjum ul Dowlah his General

1765. Folio To Campaign Operations.

April. 340. For the Amount which he agreed to pay Monthly from the Death of the Nabob Meer Jaffier, as in Treaty dated March 1765, from the 1st Feb. to the 30th April 1765, at 5,00,000 per Month, is

15,00,000 — —

1766.

April. 406. To Nabob Jaffier Ally Cawn's Account. Monthly Payments for the Amount of Balance of that Head transferred

16,69,758 7 9

To Campaign Operations.

For the Amount due upon his Treaty of Five Lacks of Rupees per Month, for defraying the Expences of the Army, from the 1st May to the 30th Sept. 1765, is Five Months

25,00,000 — —

Current Rupees - - 56,69,758 7 9

Account Current with the Honourable Company.

Cr.

1765. Folio
April. 317.

By Collimbuzar Factory.

For the Amount received of him in February to April
1765 - - - D. Mⁿ9,21,001 2 6
73,007 6 -

Batta 8 per Cent. - - -

9,94,779 8 6

321. By Dacca Factory.

For the Amount of a Bill of Exchange transmitted
to that Factory on the Scots Hoofe - - - D. Mⁿ50,000 - -
5,000 - -

Batta 10 per Cent. - - -

55,000 - -

327. By Commissary General.

For the Amount received by him in February 1765
in April - - -1,15,101 9 -
1,34,006 2 3

2,50,097 11 3

1766.
April. 386.

By Collimbuzar Factory.

For the following Sums received of him, viz.

In May 1765 - - -

June - - -

July - - -

Aug. - - -

Sept. - - -

Oct. - - -

1,51,011 12 6
1,80,312 1 6
47,963 7 -
1,95,023 3 3
1,03,153 9 3
2,57,642 4 3D. Mⁿ - - -

9,35,112 6 -

Batta 8 per Cent. - - -

74,809 - -

10,09,921 6 -

By Dacca Factory.

For the Amount received of him there - D. Mⁿ

2,48,000 - -

Batta 10 per Cent. - - -

24,800 - -

2,72,800 - -

By Nabob Nudjum ul Dowlah his Stipend Account.—
For the Balance of that Account, arising as fol-
lows.The Amount of his Allowances from the 11th July
1765, to 9th May 1766, is Nine Months Twenty
Days, at Sicca Rupees 41,25,860 per Annum, as per
Mr. Croftes's Account - - -

34,26,755 14 2 3

Deduct the Amount paid him on that Account, as
per ditto - - -

25,69,914 12 18 2

Batta 16 per Cent. - - -

8,56,841 2 3
1,37,094 9 3

By Balance - - -

9,93,935 11 6
20,93,224 2 6

Current Rupees - - -

56,69,758 7 9

Fort William, 27th December 1773.

Errors excepted.

(Signed)

William Larkins,

Sub Sect.

Nabob Syeful Dowlah in Account Current with the Honourable Company.

(a) D.

C.

	Sicca Rupees.	Current Rupees.	1766. May to July.	By Stipend. For his Conformance and Sepoy Allowance, from 10th May 1766, to 10th July 1766, is 2 Months and one Day, at Sicca R. 41,25,860 per An- num, is — Ditto, from 11th July 1766, to 10th Decem- ber 1766, is 5 Months, at S. R. 34,77,860 per Annum, is — Ditto, from 11th Decem- ber 1766, to 20th March 1770, is 3 Yr. 3 M. 10 D. a S. R. 32,41,860 per Annum, is —	Sicca Rupees.	Current Rupees.
1766. May.						
To Treasury. Paid him, from 10th May 1766, to 10th April 1767, is Months 11 and 1 Day, Bengal Year 1173 —	40,85,672	8 15 2	47,39,380	2 6		
1767-8. April.	28,49,236	1 5 —	33,05,113	13 6	6,99,104	1 17
1768-9. April.	31,67,289	9 15 3	36,74,055	15 —	8,10,960	11 3
1769-70. April.	24,15,193	9 — —	28,01,624	8 6	14,49,108	5 6
To Balance —	1,25,17,391	12 16 1	1,45,20,174	7 6	1,06,26,095	11 11
	2,56,916	4 17 3	2,98,022	14 9	1,23,26,271	— 6
	1,27,74,308	1 14 —	1,48,18,197	6 3	1,48,18,197	6 3

Fort William, 27th Decr 1775.

Errors excepted.

(Signed) W^m Larkins,
Sub-Accountant.

(a) Vide supra, P. 989.

Nabob Mobaruck ul Dowlah in Account with the Honourable Company.		Cr.	
To Khalsa Treasury. For the Amount advanced him from the 21st March 1779, to the 10th May 1775	Sicca Rupees.	Sicca Rupees.	Current Rupees.
	1,26,64,306 6 12 3	2,56,916 4 27 3	2,98,022 14 9
By Nabob Syeful Dowlah. For the Balance of his Stipend due at his Decease - - - - -			
By Stipends and Allowances. For the Amount of his Stipend, as fixed agreeably to the Treaty he entered into with the Honourable Company, in which he is allowed Sicca Rupees 31,81,991. 9 per Annum from the 21st March 1770, the Date of that Treaty, to the 21st January 1772 (the Day on which, by the Orders of the Honourable Court of Di- rectors, his Stipend was reduced to Sicca Rupees 16,00,000 per Annum, being One Year Ten Months) - - - - -			
By ditto. For the Amount of his Stipend from the 21st January 1772, to the 10th May 1775, agreeable to the Orders of the Ho- nourable Court of Directors, at Sicca Rupees 16,00,000 per Annum, Three Years, Three Months, and Twenty Days - - - - -			
By Dacca Supervisorship. For an Error in a Transfer to his Debt in 1778, rectified at closing the Books for that Year - - - - -			
	1,26,64,306 6 12 3	58,33,651 3 3 1 1/2	67,67,035 6 3
	1,26,64,306 6 12 3	52,88,888 14 4 2	61,35,111 1 6
	1,26,64,306 6 12 3	2,202 10 10 -	2,555 1 3
	1,26,64,306 6 12 3	1,13,81,659 0 15 2 1/2	1,32,02,724 7 9
	1,26,64,306 6 12 3	12,82,647 5 17 0 1/2	14,87,870 15 3
	1,26,64,306 6 12 3	1,26,64,306 6 12 3	1,46,90,595 7 -

Fort William, 27 Dec. 1775.
Errors excepted.
(Signed)
Wm Larkins,
Sub Accountant.

(a) Vide *supra*, Page 989.

STATEMENT, shewing the Sum which the Nabob Mobarack ul Dowlah has received from the Honourable Company, over and above the Amount of his Stipend, from his Accession to the Nufmud to the 10th May 1775, the Period of the Begum's Dismission.

	Sicca Rupees.	Current Rupees.
Balance due to the Nabob Nudjum ul Dowlah, on Account of his Stipend, which has been ultimately carried to his Credit on the Books kept by the Accountant General of the Revenue Department —	8,56,841 2 4 1	9,93,935 11 6
Balance due to the Nabob Syeful Dowlah on Account of his Stipend, carried to his Credit —	2,56,916 4 17 3	2,98,012 14 9
Overpaid him, on Account of his Stipend, exclusive of the beforementioned Balance due to the Nabob Syeful Dowlah, as follows:		
Paid him	1,15,48,346 5 - 3	
Deduct Amount of his Stipend	1,11,22,540 1 7 3 1/2	
	<u>4,25,305 3 12 3/4</u>	
Total —	15,39,563 10 14 3 1/4	17,85,893 13 9

Fort William,
27th Decem^r 1775.

Errors excepted.

N. B. The Nabob having objected to sundry Payments, amounting to Sicca Rupees 2,43,353 9 9 1/2, Current Rupees 2,32,290 2 9, being for sundry Tuncaws on the Revenues, which he could never realize; when he delivers them up, he will have Credit accordingly, and which will reduce the above Sums to Sicca Rupees 12,96,210 1 5 2 1/2 or Current Rupees 15,03,603 11.

A P P E N D I X, N^o CXII.

Book 187, Page 203.

Fort William, the 6th December 1776.

At a Council; Present,

The Honourable Warren Hastings, Governor General, President;
Richard Barwell Esquire.

Lieutenant General Clavering indisposed.
Mr. Francis indisposed.

[(a) Reconsidered Mr. Charles Croftes's Letter of the 23d December 1774, and entered on the Proceedings of the 15th August 1775.]

Rev. Dept.
Friday.

Mr. Barwell's
Minute re-
garding Mr.
Croftes.

Mr. Barwell.—Mr. Croftes having been appointed by the Court of Directors Assistant to the Controuling Council of Revenue at Moorshedabad, and recommended by them as a proper Person to have Charge of the Accounts, he was appointed to that Council, and remained there till it was dissolved in 1772, when he received the following Recommendation from them to the Governor and Council in Calcutta.

Extract of a Letter from the Chief and Council of Revenue at Moorshedabad, to the Honourable the President and Council of Fort William, dated the 8th September 1772.

"The Regularity and unwearied Attention which has constantly been displayed by Mr. Croftes in his Office of Accountant to the Dewannee, as well in modelling the General Books, which have been established in that Department, upon an uniform, clear, and comprehensive Plan, as

(a) Vide supra, Page 991.

in expediting the Business of Accounts appertaining to the Revenue Branch in all its subordinate Articles, have ever yielded us the utmost Satisfaction. In Justice therefore to his Abilities, and a Conduct so truly deserving of Commendation and Applause, we cannot omit this publick Testimony of our Approbation; not doubting but the same Motives which influenced us thus particularly to point him out to your Notice, will operate equally forcibly in his Favour with you, and induce you to bestow upon him that Countenance and Protection, which we have ever considered due to his distinguished Merit."

Having fulfilled the Duties of his former Station to the Satisfaction of his Superiors, it was thought proper, when the Revenue Department was removed to Calcutta, to appoint him Accountant General to this Department, as appears from the following

Extract from the General Plan for establishing the Khalsa in Calcutta.

That it be recommended to the Board to confer this Office on Mr. Charles Croftes, the present Accountant of the Board of Revenue, whose Diligence and Practice in that Business, and the particular Instructions of the Honourable the Court of Directors, justly entitles him to that important Charge.

After he had remained in this Employment for some Time, the Governor and Council were pleased to honour him with the following Recommendation to the Court of Directors.

Extract of the General Letter from the Honourable the President and Council of Revenue at Fort William, to the Honourable the Court of Directors, dated the 5th January 1773.

In this Place we beg Leave to refer you to the particular Recommendation made by the late Council of Revenue, at Moorshedabad, in their Proceedings of the 8th September last, in Favour of Mr. Charles Croftes the Accountant to that Department, who is now employed as our Accountant General to the Dewannee, and from whose Services and diligent Attention to his Business, we hope to have the Accounts of your Revenues perfectly balanced in an uniform and regular Manner at the Expiration of every Season.

He continued in this Station till his Health was so much impaired that he was no longer able to attend the Duties of so laborious an Office, and a Change of Air became absolutely necessary. There was at that Time no other Appointment at the Subordinate vacant, except that of Accountant to the Burdwan Council, to which he was in Expectation of succeeding to a Seat in that Council on the first Vacancy. But his Health amending, he was induced to solicit the Permission of the Board to remain in his Station at the Presidency.—He received this Permission, as appears from the following Minute.

The President begs Leave to acquaint the Board, that Mr. Charles Croftes, at the Time he solicited and obtained the Appointment of Accountant to the Burdwan Provincial Division, laboured under a very severe Fit of an Indisposition, of which he had before had repeated Attacks; that this Circumstance, in a Manner incapacitating him for Business, rendered him anxious to procure a Change of Air and Situation; but that having since perfectly recovered his Health, he is now desirous, with the Board's Approbation, of continuing to execute those Offices at the Presidency, which they did him so much Honour in appointing him to, at so early a Period of his Service. From the great Regularity and *Assiduity which Mr. Croftes has hitherto testified in the Discharge of his Duty, the President doubts not the Board will readily consent to indulge him (Mr. Croftes) in the Request which he makes. * Sic in Orig.

Agreed that Mr. Croftes be permitted to continue in his present Offices, and that Mr. Fleetwood be appointed Accountant at Burdwan.

In 1774, Mr. Croftes had the Satisfaction to see his Labours noticed in a very distinguished Manner with the Approbation of the Court of Directors, in their General Letter of the 30th March 1774.

Extract from General Letter from the Court of Directors, dated 30th March 1774.

The great Importance of our Revenue Accounts, and the Expediency of the most accurate Information that can be transmitted to us relative thereto, are Matters that we have so frequently dwelt upon, that it is with singular Pleasure we find the last Advices from your Presidency have furnished us with a clearer State of the Revenues of the Bengal Province than had been hitherto sent us; and we are glad to give this Testimony to the Ability and Assiduity of Mr. Charles Croftes, who has so well exerted himself in this Department.

On inspecting the several Books that contain the Transactions of that Part of our Revenues, the several Accounts seem to be arranged with great Propriety and Perspicuity in the general State thereof, set forth in the Muxadavad Journal and Ledger, ending April 1772, received per Prince of Wales, and which are accompanied by the separate Accounts received from the Supervisors, which state, with great Precision, the several Charges. We therefore, with Pleasure, express our Approbation of the Punctuality of Mr. Croftes in forwarding these last to us, as we are sensible

the Adjustments of these must have been attended with considerable Trouble, and as they are the first Accounts of the Kind that we have received from any of the Districts.

The Abstract of the Settlement of the Revenues of the Bengal Province for the Year 1773, and the Statement of Demands, Receipts and Balances of the same, received per Hector, exhibit, in a clear and concise Manner, the State of these Revenues, and appear to be drawn up with that Perspicuity and Accuracy, that merit the Commendation we have already given Mr. Croftes, as a careful and able Accomptant; we therefore in a particular Manner recommend him to your favourable Attention.

These honourable Marks of the Approbation of the Court of Directors, and the strong Terms in which they have been pleased to recommend him to the Notice of the Governor General and Council, gave him every Reason to hope, that they would be attended with some Advantages to him. He wished not to ask for any Thing but what he conceived he had Pretensions to. His Salary was in no Shape adequate either to the Importance, Responsibility, or Labour of his Offices: He conceived that a Request to grant him an Increase thereto, would not be deemed unreasonable; and with the Consent of the Members of the Administration, he addressed the Board in December 1774.

[(a) Upon these Grounds I move, that the Office of Accomptant General be put on the same Footing as the Superintendant of the Khalsa Records, and that Mr. Croftes be allowed to draw henceforward the same Salary and House Rent, as is drawn by the Superintendant of the Khalsah.

Governor General.—I agree.

Resolved, That the Office of Accomptant General be put on the same Footing as the Superintendant of the Khalsa Records; and that Mr. Croftes be allowed to draw henceforward the same Salary and House Rent as is drawn by the Superintendant.]

[(b) Governor General.—Among the different Materials which will come before the Board for their Guidance in forming the ensuing Settlement, the accurate and distinct Accounts which are kept in the Office of the Accomptant General to the Revenue will form a considerable Part. These will require to be compared and elucidated with the Accounts which may be procured from the Districts. In this Branch of the Business I am desirous of obviating the Inconveniencies of frequent and formal Applications for Papers to the Accomptant's Office. I wish also to benefit by the Abilities and Knowledge of Mr. Croftes, which have been honoured with repeated Testimonies of the Company's Approbation, and from which, since the Removal of the Khalsah, I have derived essential Assistance; and I therefore propose that the Accomptant General to the Revenue Department be joined to the Gentlemen already appointed to prepare and arrange the Materials for a new Settlement, for the special Purpose of assisting in forming such Accounts as have a Reference to the Offices now under his Charge, and for the general Conduct of the Detail of the new Office, so far as his other Duties will permit.

(Signed)

Warren Hastings.

Agreed, That the Accomptant General be accordingly joined to Mess. Anderson and Bogle, for the Purposes mentioned in the Governor General's Minute.]

Signed (at the End of the Consultation)

Warren Hastings,
Rich^d Barwell.

A P P E N D I X, N^o CXIII.

Book 190, Page 259.

Cossimbazar, the 26th July 1772.

At a Committee; Present,

The Honourable Warren Hastings Esquire, President;

Samuel Middleton,
P. Milner Dacres,
James Lawrell,
John Graham, } Esquires.

[Messrs. Dacres, Lawrell, and Graham, lay before the Committee the following Minute, in Support of their Dissent from the President's Proposition for appointing Rajah Goordafs Dewan to the Nabob.

The Basis on which we object to the Appointment of Rajah Goordafs to the Office of "Dewan of the Household, and Manager of the Nabob's Finances," is, because we esteem it in Effect the Appointment of Nundcomar, who, with respect to the various Accusations against his political

Minute of
Messrs Dacres,
Lawrell, and
Graham,
against the
Appointment
of Rajah
Goordafs.

(a) Vide supra, Page 991.

(b) Vide supra, Page 992.

Conduct,

Conduct, and the Orders which have been in Consequence received from the Honourable the Court of Directors, stands in such a Predicament, as to preclude, in our Opinion, an Acquiescence in the President's Proposition. ¶ ("a) We crave the Patience of the Committee to peruse those Testimonies, faithfully collected from the public Records of our Government, on which we ground this Opinion.

" Extract from the Company's General Letter to their President and Council, dated 22d February 1764.

" Par. 37. From the Whole of your Proceedings with respect to Nundcomar, there seems to be " no Doubt of his endeavouring by Forgery, and false Accusations, to ruin Ram Churn; that " he has been guilty of carrying on Correspondence with the Country Powers, hurtful to the Com- " pany's Interests, and instrumental in conveying Letters between the Shazada and the French " Governor General of Pondicherry; in short, it appears he is of that wicked and turbulent Dis- " position, that no Harmony can subsist in Society where he has the Opportunity of interfering. " We therefore most readily concur with you, that Nundcomar is a Person improper to be trusted " with his Liberty in our Settlements, and capable of doing Mischief, if he is permitted to go " out of the Province, either to the Northward or to the Deccan. We shall therefore depend upon " your keeping such a Watch over all his Actions as may be * Means of preventing his disturb- " ing the Quiet of the Public, or injuring Individuals for the future."

Extracts rela-
tive to Rajah
Nundcomar.

* Sic in Orig.
§

Extracts from September Consultations 1762.

31st July.—The President having had Information that Nundcomar was assisting in carrying on a Correspondence between the Shazada and the Government of Pondicherry, desires that Monick Chowdry may be called before the Board, and interrogated thereon.

30th September.—The Board being now met to consider and determine on the Subject and Proof of this Accusation against Nundcomar, read the several Proceedings thereon since the Commence- ment of the Enquiry, whereby it appears to be clearly proved by the Testimony of several Witnesses, corroborating the Declaration of Garicunt Battegee, that he, the said Garicunt, was not in Cal- cutta at the Time that Nundcomar alledges in his Defence to have given him the Letters from Mr. Law.

Nundcomar being therefore called in, and acquainted therewith, was asked, if he had any Thing else to plead in his Defence, but is found to be able to urge nothing material.

The Question being put—Whether, from the Facts stated, and the Evidence and Depositions taken before this Board, Nundcomar is guilty of the Charge laid against him or not?

The Board are unanimously of Opinion that he is guilty; but

Agreed to defer passing a Sentence upon him, until they are able to form a Judgement on the Subject of the other Enquiry relative to the intercepted Letters.

4th October.—The Board having taken into Consideration the Whole of the Proceedings in the Enquiry regarding the intercepted Letters, are of Opinion, as there are no direct Proofs of the Charge appear in the Course of the Evidence, that they had better defer coming to any final De- cision upon the Matter; but as it fully appears, from the Subject and Substance of this Enquiry, that Nundcomar is a Man every Way capable, and inclined to create Disturbances in the Country, prejudicial to the Company's Interest, the Board are of Opinion, that he ought not to be trusted with his Liberty.

Agreed therefore, that he be kept in his own House under so strict a Guard as to prevent his writing or receiving Letters.

N. B. These Proceedings, commencing 27th April 1761, and ending 11th April 1762, and continued from the 31st July 1762, to the Date of the last Extract, contain Charges against Nundcomar of forging the intercepted Letters, with an Intent to ruin Ramchurn, and of being instrumental in conveying Letters from the Shazada to the French Governor General at Pondicherry. He (Nundcomar) was also convicted, in the Course of those Proceedings, of carrying on a treacherous Correspondence with the Burdwan Raja, and other rebellious Zemindars, who were in Arms against Meer Cossim, as appears by the Words of Mr. Vansittart's Minute, recorded the 31st of July 1762: " For the Enmity which Nundcomar had long born against Ramchurn was well known, and had been aggravated just before by Ramchurn's intercepting, by my Order, that treacherous Letter which Nundcomar had written to the Burdwan Raja, and of " which he was fully convicted before the Board the 13th January 1761."

But as those Consultations are voluminous, and as they are at the same Time open for further Reference and Inspection, if necessary, we have contented ourselves with extracting the foregoing Opinions of Nundcomar's General Character; and indeed, seek for Proofs of it where we will for a Succession of Years, we find him uniformly delineated to be a Man intriguing and untrust- worthy.

Extract from Meer Ashruff's Narrative, recorded on Consultation the 11th October 1764.

As the Major (Major Carnac) continued pressing me very earnestly, I acquainted him with every Thing that had come to my Knowledge, to the following Purport.

One Day Hajee Abdulla, who fought for Meer Cossim in Patna Fort, and is now with the Army in Rajah Nundcomar's Service, informed me that Rajah Nundcomar had been speaking to him about making an Agreement with Meer Cossim, whereby he (Nundcomar) would engage constantly to send him faithful Accounts of all the Transactions of the English Army, on condition that he would appoint him to the Dewany of the Province of Bengal, &c. Moreover he had set his Seal to a blank Paper, and given it to a Person to carry it to Meer Cossim, and write thereon whatever Engagements might be necessary for his Satisfaction, and deliver it to him. I told Hajee Abdulla I was not a Hircarrah, that I should represent this Matter to the Nabob; that Moorly Aurr had the Office of Hircarrah, and that he should inform him of these Particulars, that he might represent them to his Excellency. Accordingly Hajee Abdulla acquainted Moorly Aurr with the Affair, whereupon he sent some of his Hircarras to apprehend the People who were carrying the Paper under Nundcomar's Seal; but as Nundcomar's People went away the Day before, the Hircarras could not catch them. Moreover, when Dundyal Misfar received the Agreement from you and the Nabob, and was dismissed to Rajah Bulwand Sing, Rajah Nundcomar spoke to him by Night in his Tent in the following Terms: "It is out of Friendship that I give this Admonition; tell the Raja it is unjustifiable and dishonourable for him to revolt from his Master; these Gentlemen here are wavering in their Councils; be sure you fail not to mention this."

Copy of a Letter from Raja Nundcomar to Raja Bulwand Sing, recorded on Consultation the 11th October 1764.

I have had the Pleasure to receive your Letter by the Hands of Dundyal Misfar. A Treaty is now sent you from hence under the Care of the said Misfar. I who am sincerely your Well-wisher, and look upon your Prosperity as my own, write you out of Friendship, that your revolting from your Master and Duty, is contrary to the Rules of Honour and Justice. Here, that these Gentlemen are every Minute changing their Councils, and pursue nothing with Steadiness, you should not place any Confidence in their Writings or Agreements. Dundyal Misfar acquainted me fully with the Message you sent by him, and I have sent you by his Mouth the Particulars of my Answer and Advice, agreeably to my Friendship for you; moreover he has seen with his own Eyes; he will inform you of every Thing. You should act conformable thereto, and believe me to be your Well-wisher.

Copy of a Letter to the Honourable President, from Mr. Vansittart, recorded on Consultation, 16th March 1765.

Agreeably to your Orders, I now lay before you what Information I have received relative to Nundcomar's treasonable Correspondence with the Enemy. On my Arrival at Patna, in my Way to Camp, Meer Ashruff, being introduced to me by Mr. Billers, complained much of the Hardships he had suffered on Account of his Accusation against Nundcomar, and begged that I would use my Endeavours to discover the Truth, * the he might be freed from the Imputation of Falseness, and his Business freed from the Obstructions by which it had been long totally put a Stop to. I immediately asked him by what Means he had got Nundcomar's Letter into his Hands; he said, that on the News of Bulwand Sing's having paid a Visit to Suja ul Dowla, and offered his Service to him, he wrote to Ramchurn Pundit, his Gomastah at Benares, expressing his Surprize at this his Conduct, and desiring to know the Reason of it; his Gomastah, in Answer sent him Nundcomar's Letter, which was given him by a Munshy of Bulwand Sing, and wrote him that was the Reason. In Proof of his Assertion, I made him give me a Copy of his Letter to Ramchund Pundit, and Ramchund's original Answer, which, together with their Translations, I have here enclosed (N^o 1 and 2.) I then enquired what could be his Reason for never having shewn Nundcomar's Letter to General Carnac; he intimated, that looking upon him to be prejudiced in Nundcomar's Favour, he did not chuse to shew it him alone, but said he told him he had further Proofs against Nundcomar, which he would produce in Presence of Messrs. Batson and Billers; but the General would not consent to any Examination in concert with those Gentlemen: Indeed it is difficult to conceive any other Reason for Meer Ashruff's not having produced the Letter, than that which he assigns, as I am well assured it was in his Hands, Doctor Fullerton having told me that he had himself seen it, and actually had it in his Possession at the Time when Meer Ashruff was strongly pressed to sign the Paper testifying Nundcomar's Innocence. When I set out for Benares, I carried Nundcomar's original Letter with me; and the first Opportunity I had of seeing Bulwand Sing, I produced it to him, and made Enquiry of him concerning the Authority of it: His Evidence on that Subject you will see fully from the enclosed Paper (N^o 3.) From the Manner Meer Ashruff has expressed himself in his Narrative, one would imagine Bulwand Sing had only told him, that there was a Person who betrayed our Secrets, without mentioning his Name; but upon my making Enquiry of Meer Ashruff concerning this Matter, he said, that, after much Solicitation

* Sic in Orig.

Solicitation from Shawbazbeg and himself, Bulwand Sing plainly informed them that Nundcomar was the Man. This Account is confirmed by Doctor Fullerton in the enclosed Letter (N^o 4.) The Letter of Bulwand Sing, which Dr. Fullerton speaks of, I have not at present by me; but I remember it contains no more than what Dr. Fullerton mentions, referring him for Particulars to Meer Ashruff and Shawbazbeg. N^o 5. is a Translation of Part of a Paper, which, I am informed, was in the Hands of Mr. Batson's Moonshy at Patna before the Nabob Meer Jaffier set out from thence for Calcutta; it was copied by Cummert-ul-deen, Sir Robert Fletcher's Moonshy, who says, that he before saw a Copy of the same Paper in the Hands of Byaram Chowdry: Some further Account of this Paper may perhaps be obtained from Mr. Batson's Moonshy and Byaram Chowdry. Anonymous as it now appears, I should not think it worthy of the least Notice, but that it is in some Measure confirmed by the following Information, which I received from Mahomed Gous Hafiz Israr Cawn, (Meer Cossim's head Moonshy), who came down with me from Allahabad, viz. in the Month of Sawun, (from the 24th of January to the 24th of February) Mahomed Waris Sootaberdar, with Two Hircarrahs, came from Lucknow to Illahabad in their Way to Bengal; they had with them a Letter for Nundcomar given them by Cullun, a favourite Servant of Suja ul Dowla's, and Naib of Hufsum Ally Cawn, with whom (Husseim Aly Cawn) a Vakeel of Nundcomar's has always resided, from the Beginning of the War between Suja ul Dowla and the English, to this present Time. N^o 6 is Nundcomar's original Letter to Bulwand Sing. Doctor Fullerton has told me, that he believes he would bring Twenty People who would swear to its being the Hand-writing of a Munshce of Nundcomar's.

I am, &c.

(Signed)

G. Vansittart.

N. B. The Translation of the original Letter, N^o 6, is entered under N^o 3.

From Meer Ashruff to Ramchund Pundit, his Gomastah at Benaris, dated 15th April 1764.

You are well acquainted with the Treaty made by Rajah Bulwand Sing; that he promised to act entirely in Conjunction with the Nabob Meer Mahmud Jaffier Cawn to the English Gentlemen, and continue in a strict Alliance with them: Accordingly a Copy of an Agreement was made out and sent to him. Now that the Rajah, in Contradiction to the Agreement, has joined with Sujah ul Dowlah, and is ready for War, what is the Reason of it? What is become of the Agreement he made with the Nabob Meer Mahmud Jaffier Cawn and the English Gentlemen? It is requisite you make full Enquiry into these Matters from the Rajah or his People, and inform me thereof, for this Affair surprises me greatly; acquaint me without Delay.

From Rawchund Pundit to Meer Ashruff.

I have had the Honour to receive your Letter, wherein you write, that Raja Bulwand Sing entered into an Agreement with the Nabob Meer Mahmud Jaffier Cawn and the English Gentlemen to act entirely in Conjunction with them; what can be the Reason that in Contradiction thereto he is now coming with Sujah Dowlah, and is ready for War; that I should make enquiry into this Matter, and inform you thereof.—Sir, Rajah Nundcomar has written to Rajah Bulwand Sing, that these Gentlemen are not firm to their Agreements, and this is the Reason of his having joined with Suja ul Dowla. This Letter the Raja has delivered to me; enclosed I send it to you; thereby you will be acquainted with the Particulars: this is the Cause of Bulwand Sing's Departure from his Agreement. Indeed when a Dewan, who has the Management of Affairs, writes in this Manner, how can any one have Confidence in his Master's Agreements?

The 24th of February 1765, Raja Bulwand Sing being on a Visit to Mr. Marriott at Benaras, I took out of my Pocket, in the Presence of Messrs. Marriott, Taylor, and Pollier, and several of the Rajah's own People, the original Letter, which Meer Ashruff accused Nundcomar of having written to the Raja, and presented to the Raja, and at the Time said to him, "Mr. Marriott and I are desirous of knowing whether, when Suja-ul-Dowlah was preparing to invade the Bengal Dominions, you received this Letter from Nundcomar or not?" After reading the Letter, he replied, "It would be a Dishonour to me to speak a Falsehood, and speaking the Truth may be attended with ill Consequences to me; but, (says he, addressing himself to Mr. Marriott) I will inform you by and by." Accordingly, about Half an Hour afterwards, he told Mr. Marriott secretly he had received it: Mr. Marriott asked him if he had written any Answer to it; he said that he had, that he would look for it among his Papers, and if he could find it would send it to him. Immediately after I seated myself close to the Raja, and asked him again secretly whether he had received the Letter or not; he told me that he had: I asked him how Meer Ashruff had got it into his Hands; he told me that he sent it to him: I then said, You must remember, that at that Time there was a Negotiation on Foot between you and the English; Meer Ashruff informed me, that on the News of your having paid a Visit to Suja ul Dowla, and offered him your Service, he wrote to his Gomastah, expressing his Surprise at your Conduct, and desiring to know the Reason of it; and that his Gomastah in answer enclosed him Nundcomar's Letter, and told him that Letter was the Reason: pray is this Matter of Fact or not? He answered, You are acquainted with all Particulars already, what Occasion is there for me to mention them to you? I repeated my Question, But is what Meer Ashruff told me Matter of Fact or not? He said, It is

to entirely: I then asked him, if he had received any more of such Sort of Letters from Nundcomar: He told me, that he had received Two or Three, but that Suja Dowla had received Fifty. I asked him, if he had sent any of those Letters which were written to Suja ul Dowla? He said, that he had not, but that being with Suja ul Dowla, he very well knew that he did receive them. I desired that he would let me have those Two or Three Letters that were written to himself; he told me that he would look for them among his Papers, and deliver them to Mr. Marriot.

Banaris, (Signed) George Vanfittart.
the 26th February 1765.

What is mentioned in this Narrative regarding Bulwand Sing and myself I assert to be Fact.

Banaris, Rand^l. Marriot.
26th February 1765.

Copy of Dr. Fullarton's Letter to Mr. Vanfittart.

Dear Sir,
Enclosed, I send you a Letter received from Bulwand Sing about the End of April 1764, in which he plainly shews a kind of Diffidence of our Sincerity in the Manner of our Treating, and that every Thing that passed among us was known to the Enemy; and in this Letter he gives this for Reason, that there was so many People employed in the Management of the Treaty with him, that he was at a Loss to know what to think of it.

About the same Time, at our Camp at Buxar, Meer Ashruff informed me to the same Purpose, with respect to Nundcomar and his Letter to Bulwand Sing, as he hath set forth in his Letter to your Brother.

I am, dear Sir,

with the utmost respect,

your most obedient Servant,

Patna, the 20th February 1765.

(Signed)

W. Fullarton.

N. B. Both Shawbazbeg and Ashruff agreed in their Account that Bulwand Sing had openly impeached Nundcomar of Treachery.

W. Fullarton.

Nundcomar wrote by his Vakeel to Suja ul Dowla, "That if he would drive the English out of the Country, he would make him a Nuzarana of a Carore of Rupees, and give up the Patna Province to his Possession;" but Suja ul Dowla did not consent to his Desire; he therefore sent Vakeel Syed Roo Olla to Hosun Ally Cawn (Suja ul Dowla's Aruzbeggy), with a Note for several Laaks of Rupees, requesting that he would use his Endeavours to persuade Suja ul Dowla to his Scheme. Hosun Ally Cawn, with a View to enrich himself, made the strongest Representations on the Subject to Suja ul Dowla, and at Length prevailed upon him, accordingly Syed Roo Olla is still at Suja ul Dowla's Court on this Business.

Extract from Consultations, Secret Department, 16th March 1765.

Letter from the Deputation at Moorshedabad.

Dated 10th March

In a Day or Two we are in hopes of compleating such a State of the present Collections and Divisions of the Revenues as may enable us to propose to you the Distribution you direct; but as it has been proposed to place One Branch in the Hands of Nundcomar, we think it necessary before this be fixed to acquaint you, that Mr. George Vanfittart, just arrived from the Army, has communicated to us some very corroborative Proofs of the treacherous Correspondence imputed to Nundcomar in April 1764, which may perhaps induce you to alter the intended Partition of Business. The Facts, as attested, must, for the present, destroy all Confidence between us and Nundcomar, and, if fully proved, must expose him to the severest Resentment of our Government.

The President informs the Board, Mr. George Vanfittart arrived Yesterday in Town, and that he had desired him to produce the Proofs which the Gentlemen of the Deputation mention him to be possessed of in their last Letter, concerning the treacherous Correspondence imputed to Nundcomar in last April; and he accordingly now lays before them the following Letter from, and Papers therein referred to.

(Here is inserted Mr. Vanfittart's Letter and Papers already given.)

Read, the Consultation of the 11th October last.

Read, also, the following Letters from Messrs. Carnac, Batson, Billers, and Swinton, containing the Information they were then called upon to give on this Subject.

The Board taking this Affair again into Consideration, from the Circumstances before them it appears, supposing the Charge to be fully proved against Nundcomar, that it is absolutely unsafe,

either

either for us or the Nabob, that he should have any the smallest Share in the Business of the Government; and therefore, as there now appears such corroborative Circumstances against him, it is resolved, that he be immediately called to Calcutta, and the Enquiry into it here resumed. Agreed, therefore, that the Deputies do make a proper Representation on the Subject to the Nabob, and desire, as the Enquiry can only properly be made here, that he will send him down accordingly; that he shall have a fair and candid Examination, and when the same is completed, his Excellency be fully advised and consulted on the Measures still further necessary. That the President do also address the Nabob on the Occasion, referring him to the Gentlemen for Particulars, and urging his Compliance with the Application to be made to him by them. That Doctor Fullerton as before mentioned, Meer Ashruff, Ramchurn Pundit his Gmastaah, be called from Patna, and Hajee Abdulla (mentioned in Meer Ashruff's Narrative to have been acquainted with this and other Circumstances of Nundcomar's Treachery) from Moorshedabad, where we find he now is, to give their personal Evidences on the Charge. A Letter is accordingly wrote to the Deputies, with a Copy of the Proceedings for their Guidance, and a Letter to Patna for the Three Evidences. As the Branch of the Revenue intended to be allotted to Nundcomar may suffer greatly by his Absence, it appearing not safe to trust so great a Charge solely to the Management of his Servants or Creatures, while his Character lays under so dishonourable an Imputation, with such particular Proofs of his Delinquency; agreed, the Deputies be desired to urge to the Nabob the Disposal of such Allotment to other trusty Servants, until we have come to a Determination concerning Nundcomar.

N. B. The Nabob for some Time declined complying with the Council's Desire; and upon the Deputies applying for fresh Orders, the Council directed them, (Cons. 28th March) should the Nabob persevere in his Refusal, to seize Nundcomar and send him a Prisoner to Calcutta.

Extract of the First Letter from the Deputies at Moorshedabad, dated 25th February 1765.

We found the Nabob's Mind greatly prepossessed with the Suspicion of our aiming to raise Mahomed Reza Cawn to the Subaship; we soon convinced him how idle were his Fears on this Head, and how needless and absurd the Steps we were now taking to secure him, in the most effectual Manner, in the full and quiet Enjoyment of the Subaderry by the Faith of the most solemn Treaty, if we actually had any such Design. This naturally led us to enquire of the Nabob concerning the Perwanna he had wrote to Mahomed Reza Cawn forwarded in his Letter to the President, under Date the 29th instant, expressly forbidding him to stir from Dacca, notwithstanding he knew the Purport of the Letter wrote by the President, with the Approbation of the Board, desiring him to sit out immediately and meet the Deputies here, and after that he had assured Mr. Middleton, that this Perwanna, which was sent sealed up in that addressed for the Governor, should be expressed in the same Terms; this was fully proved to have been dictated by Nundcomar in examining the Munshi in Presence of the Nabob.

Extracts from further Letters of the Deputies at Moorshedabad. One of the 3d of March.

We before mentioned that we thought it not adviseable to seat the Nabob on the Musnud till Mahomed Reza Cawn's Arrival. The Nabob himself by no Means expressed his Desire to have it done till he arrived, and has ever since seemed willing to defer it; and it was done this Day at our particular Desire. We could by no Ways account for the Nabob's Backwardness to be seated on the Musnud till this Morning, when Nundcomar came to us with a Perwanna to the Nabob, obtained from the King through Shitab Roy, under the private Seal, in consequence of the Application that the Nabob had made on the Death of his Father, promising his Confirmation in the Subaship, and desiring to know whether a Tent should, as usual on such Occasions, be erected without the City, where the Nabob might publickly, and with due Reverence, receive this Perwanna of the King.

We went soon after to the Kella, and explained the Impropriety of such a Measure to the Nabob, who was so easily convinced, and so readily acquiesced in receiving the Government only from the Company, that we suppose it a Measure put into his Head by some ill Advisers. If Sumnuds from the King should ever appear necessary, we explained to the Nabob that they were to be obtained through the Board's Application alone. He seemed perfectly happy with what had been done for him, and fully content to rest himself upon the Board's Advice and Protection.

One of the 7th March.

That you may not be surpris'd that we have not yet addressed you on the other Points of your Instruction, it is necessary you should be acquainted, that we find it a much more difficult and more laborious Work than we expected, to acquire such a Knowledge of the Revenues, and their present Arrangements, as is needful, before we can prepare for your ultimate Decision such an Allotment of the Collections as may answer the Intentions of the 4th Article of the Treaty; we are daily busied in this Matter, and have to struggle against every Impediment which Nundcomar and the Muttefuddies under him in his Office can throw in our Way, as few Accounts seem to have been settled since the War with Meer Cossim. It is unnecessary you should be acquainted, that neither Nundcomar, the Zemindars, nor the Officers of the Cutcherry under him, made the usual Acknowledgements

Knowledge to the Naib Soobah, though confirmed in that Employment by the publick Interchange of Treaties, till he was absolutely ordered by the Nabob Four Days afterwards on our Representation. Such a publick Opposition to the Board's Measures appears extremely insolent, and has greatly obstructed our Proceedings; and as, in Contradiction to the Article of the Treaty in favour of Mahomed Reza Cawn, he appeared still a principal Adviser of the Nabob, and to be transacting Business, and carrying on Correspondence, which only belonged to the Naib Soobah, we thought it necessary, in Presence of the Nabob, he and the Moonshy should be given to understand the Limits of Nundcomar's Authority, and that that was to be confined solely to the Collections. Such an Intimation was the more expedient, from the Correspondence which had been commenced with the King, and the other Officers of his Court, for procuring the Sunnuds. The Nabob has now acquainted the King with Mahomed Reza Cawn's Appointment, and we have fully made known to both, your Sentiments as to the procuring Sunnuds from the King. Nundcomar has made a very unbecoming Struggle, in Opposition to your Orders, to retain the absolute Power he had assumed; and if a watchful Eye be not kept on his Intrigues, he will certainly embroil the Nabob's Affairs, and resume the Power you have meant to place in the Hands of Mahomed Reza Cawn, as all the People about the Nabob's Person are absolutely devoted to Nundcomar, and Enemies to this Change; and though Men of very low Condition, we have Reason to fear they have a very improper Influence over the Mind of the young Nabob, though he always expresses himself to us perfectly happy in what has been done for him. Of the Affairs of Behar we have as yet no Information, and have been told by Nundcomar that there is no Account hitherto come of those Collections, by which we might obtain a general Idea of the Whole. A Muttisuddy, who was of the Patna Kalfa in Cossim's Time, states the Revenue at above a Crore of Rupees.

Extract from the Letter of the Deputies at Moorshedabad, in Answer to the Board's Orders for persuading the Nabob to remove Nundcomar, and send him to Calcutta.

If the Nabob had the Dependence he ought to have upon the English, he would not, in so warm a Manner, be protecting a Man we must esteem an Enemy to us, nor put his own Honor and the Honor of at least a suspected Traitor to us on a Footing. How shameful must it appear that he shall hesitate to part with such a Man, or propose himself to accompany him to Calcutta. Such a Step on his Part would be placing Nundcomar in the highest Point of View; it is putting his Attachment to Nundcomar and us too much on the Level; and his Presence in Calcutta, on such an Occasion, would so overawe the Witnesses, that the Truth could scarcely be got from them; nor could such a Proceeding but give a very low Impression of him through the Kingdom, and throw the Affairs every where into Confusion; and we doubt not will in every Respect seem as improper to you as it now does to us to admit of it.

After all, supposing that Nundcomar should ever be cleared of that, the Influence, it is manifest, he has over the Nabob, the constant Endeavours he has used to secure his own Power, and thwart the Plan the Board would have pursued, the Resentment he entertains himself, and instills into the Nabob, against Mahomed Reza Cawn, not to mention the very great Abuses there appears, to be in the Management of the Collections, serve only to confirm our Opinion, and that of the Board, how extremely dangerous and improper it is, that such a Person should continue longer to be the chief Adviser and Director of this young and unexperienced Prince.

All these Extracts serve to place in the strongest Point of View the dangerous Character and intriguing Disposition of Nundcomar, as well as his uniform Dissaffection to the Company; they exhibit him accused of Practices tending materially to prejudice the Company's Affairs; and these committed not only when he was out of Place and Employ, but also when a Concurrence of fortuitous Circumstances had elevated him to the highest Pinnacle of Greatness that could be enjoyed by a Subject in these Provinces. In the former Situation, we find him endeavouring, by Forgery and false Accusations to ruin Individuals, guilty of carrying on Correspondence hurtful to the Company's Interests, and instrumental in conveying Letters between the Shazadeh and the Governor General of Pondicherry; for all these Misdemeanors, our then Administration unanimously adjudged Nundcomar deserving of perpetual Restrainer, and the Honourable the Court of Directors confirmed the Sentence. In the latter Situation, at a Time when Mutiny and Desertion had spread their Infection throughout our Army, and when a most formidable Invasion impended Bengal, and threatened the very Existence of the Company, we again observe Nundcomar, not only counteracting the Views of the Company's Government, to draw off Rajah Bulwant Sing, which must have greatly weakened the Strength of Shuja Dowla, by advising the Raja against the Measure, and declaring the English an unsteady People, not to be trusted; but also labouring under a strong Suspicion of being engaged in inviting and exciting Shuja Dowlah to commence the War, and in carrying on a Correspondence with the fugitive Meer Cossim. The Board, in consequence of the criminal Light in which they viewed these Transactions, directed Nundcomar to be sent a Prisoner from Moorshedabad to Calcutta, in March 1763, and actually summoned Evidences from that Place, and Patna, in order to his being brought to a Trial. This Trial not having taken Place, we consider as an additional and corroborative Presumption of his Guilt; for notwithstanding which succeeded the one which removed Nundcomar, was composed of Members who were well

well inclined to him, and disposed to controvert every Act and Measure of their Predecessors, yet even under this Prejudice they did not presume to acquit Nundcomar: But they thought proper to confine him to his House, and entirely exclude him from any Share in the Administration; a Decision which could only arise from an impressed Conviction of Nundcomar's Guilt, had they brought him to Trial. Besides these Circumstances of the highest criminal Nature against a State, it is well known that in the Negotiations the President and Council had to transact with the Nabob Meer Jaffier in 1764, every Artifice was employed, and every Difficulty started by Nundcomar that could tend to retard the Progress of those Negotiations, and to obstruct their being terminated for the Company's Advantage. A similar Conduct is again adopted by him at the Time of the Accession of Nijum ul Dowlah, where we find he strives to thwart the Views and oppose the Influence of the Company in the Nabob's Councils; Circumstances strongly complained of by the Deputation at the City, in their many Letters to the Board above quoted. It may be argued that in these Instances he manifested his Zeal for the Interest of his immediate Masters, but surely it was no Proof of his Regard or Attachment to the Company; and the latter Qualities are directed to be considered as essential Requisites in our present Choice. A Man thus possessed of Talents for Intrigue, and Proneness to exercise them on all Occasions, even to the Prejudice of the Company's Affairs, we can never esteem a proper Person to be chosen Dewan of the Household, and Manager of the Finances of a minor Nabob, especially at a Time when the Situation of our Territories, both with respect to the Designs of the French, and those of the Morattas, render the investing such a Man with the faintest Power, or the most distant Opportunity of doing Mischief, equally dangerous and impolitic. It can never be a Maxim either in Prudence or in Policy, to repeat a Trial of the Services of a Man whose bad Principles are so very notorious, and who has been already proved to have repeatedly exerted them to the Injury of our State; and is it not refused that the Son of Nundcomar is to act under the Instruction and Influence of the Father, we hope that we shall be justified in withholding from him our Suffrages, knowing that he has neither the Abilities nor the Resolution to dare to contradict his Father's Will.

Mahomed Reza Cawn's Power and Influence in the Country have been on the Decline ever since the Establishment of our Council of Revenue, and Supervisors in the Districts, and with his Dismission from all his Offices we apprehend they have totally expired: But admitting that any Relicks of them do still remain, and that the present Appointment would be attended with the desirable Purpose of effectually eradicating them, we think it would be purchasing this Object at too great an Expence, were we thereby to expose the Affairs of our Employers to the Risk of being involved in fresh Troubles by the Machinations of Nundcomar; more especially as we can fix that Choice upon some other Person who is equally free from every Motive and Consideration the Enemy of Mahomed Reza Cawn; whose Character is fair and unblemished, and who † Loyalty and Attachment to the Company have been repeatedly proved, and never suspected.

We beg Leave to conclude this Minute with declaring, that we differ from the Sentiments of the President on this Point with Pain and Reluctance, sensible of the good Effects which must ever result from Unanimity in the Conduct of the Company's Affairs; but when our Sense of the Duty and Fidelity we owe our Employers, of the express Letter of their past Orders which we have quoted, and our Ideas of those now before us, which direct that we be guided in our Choice by a Regard to the publick Good, and the Safety and Interest of the Company; when Considerations, we say, of this Nature influence us to that contrary Way of thinking, we flatter ourselves we shall be justified in dissenting.

Cosimbazar,

26th July 1772.

P. M. Dacres,
James Lawrell,
J. Graham.

(Signed at the End of the Proceedings of the Committee)

Warren Hastings,
P. M. Dacres,
James Lawrell,
J. Graham.

A P P E N D I X, N^o CXIV.

Book 7, Page 1656.

Fort William, the 3d April 1775.

Secret Dept.
Monday.

At a Council, Present,
 The Honourable Warren Hastings, Governor General, President;
 Lieutenant General John Clavering,
 The Honourable George Monson,
 Richard Barwell, } Esquires.
 Philip Francis, }

The Governor
 General's Mi-
 nute on his
 Power to dis-
 solve the
 Council.

The Governor General delivers in the following Minute, and requests that one Copy may be sent in Cypher with the Letter written on the Subject, to go over-land to the Court of Directors, and that another Copy may be sent with a Duplicate of that Letter, by the Anson.

The Gentlemen of the Majority having set forth in a Minute, dated the 20th instant, that "I have repeatedly claimed and endeavoured to exercise a Power of dissolving this Council in its several Departments, and that I have repeatedly and publicly declared my Opinion, that any Acts done by the Majority of the Council in my Absence, (when I had quitted the Chair in Opposition to the Sense of the Majority) were not the Acts of the Board, nor legal; and having requested that I will communicate to them the Arguments, which induce me to think such Opinions and such Conduct are conformable to the Act of Parliament, which constitutes the present Government;"

I think it proper in the first Place to inform them, that my Opinions and Conduct, and the Arguments on which I ground my Support of both, stand already recorded and fully stated in the Minutes of Consultation of the Public Department, dated the 13th instant, and in those of the Revenue Department, dated the 14th instant.

For the further Information of my Superiors, I shall next relate the Grounds on which this Question arose, and proceed to assign my Reasons at large in support of my Part of it.

On the 10th instant, a Packet containing an English Address to the Board, from the Ranny of Burdwan, with sundry Accounts in the same Language, and a Copy of the former in the Persian Tongue, was brought to the Council of Revenue by a Servant of Mr. Joseph Fowke, the Agent of General Clavering. In these Papers a formal Charge was produced against me, of having received, in the Month of May or June 1773, a Present from Bridjoo Kifore Roy, the Dewan of the Rajah of Burdwan, amounting to 15,000 Rupees.

On the 11th instant, Mr. Francis delivered to the Board a sealed Letter from Rajah Nundcomar, containing a specific Charge against me of having, in September 1772, received a Present from Munny Begum of 3,54,105 Rupees, and other Charges of indefinite Sums received by me, as Presents from sundry other Persons, to the apparent Amount of many Millions of Rupees.

On the 13th instant, a Motion was made by Colonel Monson, and supported by General Clavering and Mr. Francis, that Rajah Nundcomar should be called before the Board, and required to produce the Proofs of his Allegations. To this I strongly objected, declaring that I looked upon the Members of the Majority themselves as my Accusers, that they were therefore unfit to sit in Judgment upon me; that I would not suffer the Dignity of the first Magistrate of this Government to be debased, by sitting to be arraigned as a Criminal at the Council Board, of which he was the President, by a Man of a Character so notoriously infamous as that of Rajah Nundcomar; and that I disclaimed their Right, in any Respect, to erect themselves into a Tribunal to judge my Conduct; that I had no Objection, and would consent to their forming themselves into a Committee for the Purpose of obtaining such Information as they required, but would not suffer them to bring such a Business before the Board. They persisted in their Purpose, and I declared the Meeting dissolved: I accordingly departed, Mr. Barwell did the same; the other Members paid no Regard to my Declaration, but continued to sit.

[(a) The next Day, being the 14th, the Council being assembled in the Revenue Department, a like Motion with that of the preceding Day was made by General Clavering, that Bridjoo Kifore Roy, and Roopnarain Chowdry, who was the principal Agent in the Accusation preferred by the Ranny of Burdwan, should be called before the Board for the like Purpose of enquiring into those Accusations. I objected in like Manner, and repeated my Proposition, that a Committee should be formed for these Enquiries, but without Effect; I again declared the Meeting dissolved, and left them; Mr. Barwell did the same.

On the 17th, a Council was summoned, at their Request, for special Purposes expressed in their Requisition; I met them; Mr. Barwell did not attend. Instead of proceeding to the Business for

(a) Vide supra, Page 1026.

which

which they had been expressly assembled, a Motion was immediately made by General Clavering, and supported by the other Members, that Canto Baboo and Kishen Chattri, my principal Servants, should be called before them, for the Purposes of questioning them concerning a supposed Contempt shewn to the Authority of the Board, in having refused to obey the like Summons sent to them by the Majority in their preceding Meetings held after my Declaration of their Dissolution, and of supporting the Authority of the Board. As I had Cause, from the Terms of the Motion, from the Violence of their former Proceedings, and from their Refusal to give me the Assurance, which I demanded of them, of the personal Safety of my Servants, if they appeared before them, to apprehend some disgraceful Treatment of these Men, which in the Eyes of the People of this Country would have been equal to the greatest Personal Indignity offered to myself, I, after repeated Remonstrances, again proceeded to the last, but ineffectual Resource which was left me, and a Third Time declared them dissolved.

How far I was justified in my Suspicion of the Violence which might be intended to be offered to the Persons of my Servants, will best appear from a Motion which was actually made by General Clavering at the Public Council Board, on the 20th instant, to inflict a Punishment on my Servant Canto Baboo, to which none but the meanest of the People are ever sentenced; that he should be put into the common Stocks.]

I have been thus particular in the Detail of the Transactions which gave Rise to the Question now before the Board, because, in whatever Way it may hereafter be determined, by those who are to be the Judges of it, nothing can so effectually justify my Conduct, in proceeding to such apparent Extremities, (for, in effect, they are rather Declarations of a Right than the Exercise of a Power) as the Violence of those who compelled me to it.

I shall now proceed to the Question itself, which I shall take the Liberty to repeat in Words more applicable to the Subject in Debate.

I am called upon to communicate to the Board the Arguments by which I support my Claim to dissolve the Meetings of the Council, and my Opinion that the Acts done by the Majority of the Board, after such a Dissolution, are illegal; and why I think such a Claim, and such an Opinion, conformable to the Act of Parliament which constitutes the present Government.

I answer that my Claim and Opinion are grounded on Reason, and the immemorial Usage of the late Presidency, approved by the Court of Directors, and passed into a positive Law by the Act of Parliament.

The Power of summoning and dissolving the Council must exist somewhere; it is reasonable that it should exist in the First and executive Member of it. The Members of the Council do not possess any Authority, as such, but when they are assembled; they cannot therefore assemble themselves, because that would be to exercise an Act of Authority. The Governor only therefore has the Power of assembling them; it is equally reasonable that the same Power should dissolve them. If this Privilege rested only with the collective Body of the Council, and the President had no Authority to dissolve them, a prevailing Faction in the Council would always have it in their Power to steal in or obtrude Business on the Board, for which the other Members were unprepared, and to impose such Insult and Indignities upon their President, as he could not otherwise avert than by an instant Resignation of his Office, and of the Service; a Case necessary to be strongly guarded against, as the Temptation to force him to such a Resignation * are powerful in a Body whose Number is small, and whose Succession to the first Post in the Government is immutably fixed.

* Sic in Orig.

Our Honourable Employers have an undoubted Right to the Assistance and Advice of every Member of the Board; this they cannot have, unless each Member has an Opportunity of considering and deliberating on each Question before it passes into an Act of the Board. Such an Opportunity cannot be ascertained to them without the Existence of this Power.

The Business to be discussed at each Meeting of the Board, (except the current Business, which is always supposed to be the First in course of Dispatch), ought to be specified in the Summons by which the Council is convened, and, without the Consent of each individual Member, Business, not specified in the Summons, cannot legally be entered upon; but if a Majority, notwithstanding the Reasonableness of the Objection, will persist to go through with such Business, the only Means of preventing illegal Acts from assuming the Sanction of the Board is, that the Governor General, as President of the Assembly, shall dissolve the Meeting. This Power, as he apprehends, is no more than what is incidental to, and universally exercised by the Mayor, or other President, of every Corporation in England.

That this Right, founded in Reason, has been supported by the immemorial Usage of the former Presidency, and of all the Presidencies established by the Honourable Company to this Day, I appeal to the Consultations of this and the other Presidencies; I appeal to the Court of Directors, whether they have not ever understood this to be the Rule. That the Presidents have universally the Right of summoning the Councils is not disputed: That they alone have that Power, and that they have a Power of dissolving the Councils, is equally certain, if there never yet was an Instance of any Council's being either assembled, or of their Meeting continued, in Opposition to the Authority of the President. I firmly believe, that no such Instance did ever occur; if such ever did in this Government since the Time in which I have been acquainted with the

the Service, that is since the Year 1749, it may be easily traced in the Records which are in the Possession of the Honourable Court of Directors, and I am willing to trust to the Issue of such a Search as decisive of the Question.

That the Power which I have described has been confirmed by the Court of Directors, I appeal to the General Instructions of the Honourable Company, written with the Knowledge of the Exercise of such a Power, and not forbidding it.

The Right being reasonable, and having existed in and been exercised by the President of this Settlement, has it been abrogated by the Act of Parliament? No, it has in express Words been confirmed; the First Clause of the Act produced by the Gentlemen of the Majority, though with an Attempt to explain it away, is direct in point to prove it, viz.

"The whole Civil and Military Government of the said Presidency, &c. shall, during such Time as the territorial Acquisitions and Revenues shall remain in the Possession of the said United Company, be, and are hereby vested in the said Governor General and Council of the said Presidency of Fort William in Bengal, in like Manner, to all Intents and Purposes whatsoever, as the same now are, or at any Time heretofore might have been exercised by the President and Council, or Secret Committee, in the said Kingdoms."

The Powers are given in like Manner, to all Intents and Purposes, as the same now are, or at any Time heretofore might have been exercised by the President and Council or Select Committee. Such a Power was heretofore exercised by the President; it follows, *reddendo singula singulis*, that it may be exercised by the Governor General, who is substituted in his Place. I am at a Loss to find out why this Clause seems to the Gentlemen of the Majority only to fix and ascertain the Extent of the Powers, when the Words plainly and expressly apply both to the Extent and the Mode of exercising them. Their Construction is forced and unnatural. Had the Legislature meant to confine it to the Extent only, they would have used fewer Words, and by that Means have conveyed their Meaning more clearly; instead of, "In the like Manner as the same now are, or heretofore might have been exercised," they would have left out "In like Manner," which plainly refer to the Mode of exercising, and have simply vested such Powers in the Governor General and Council as were vested in the President and Council. They have not been contented with vesting the Governor General and Council with the Powers, but have vested them in like Manner as they were heretofore exercised.

I understand it to be a Rule of Construction amongst Lawyers, that in all Acts of Parliament, or Grants, every Word, if it can, consistently with the general Tenor of the Act or Grant, should have an Effect given to it; and if possible, that no Words should be rejected. By my Construction, the clear and obvious Effect of all the Words is given to them consistently with the Act; by the other, the Words "In like Manner," which are operative, are totally rejected.

It is by no Means true, as is asserted, that "Our Constitution in India hath been wholly new-modelled." The substantial Operation of the Act on the Constitution, has only been to annihilate the President and Council appointed by the Authority of the Honourable Company; and to erect, by its own Authority, a new One limited to a less Number of Members in its Stead, to give that Number a greater Permanency in their Offices, and to fix a certain Succession to the chief Office of the Government. The very same Powers, and no others, as far as they relate to the Government of the Settlement, are vested in them, as were vested in the President and Council and Select Committee, and the Mode of exercising them is enacted to be the same. They still remain Servants of the Honourable Company, and are required "to pay due Obedience to all such Orders as they shall receive from the Court of Directors."

The Honourable Company have considered the Constitution no further altered, as is evident from the 39th Article of the Instructions, in which they treat the new as a Continuation of the old, and clearly intend that the Government should be administered as formerly. They expressly direct, that the Governor General and Council shall strictly attend, not only to the standing Orders of the Company, communicated to their Presidency of Fort William, but to all such Orders and Instructions as the Court of Directors have transmitted to the Governor and Council, or the Select Committee. Had they simply not altered their former Orders and Instructions, I apprehend those Orders and Instructions would have been the proper Rules of Action for the Governor General and Council.

The other Clause in the Act, cited by the same Gentlemen, does not, in my Opinion, apply to the Question; "That in all Cases whatsoever, wherein any Difference of Opinion shall arise upon any Question proposed in any Consultation, the said Governor General and Council shall be bound and concluded by the Opinion and Decision of the major Part of those present." This is no more than would have been implied had it not been expressed; it is the Law of all Assemblies, except there is an express Provision to the contrary, and no Argument can be drawn from the Legislature simply expressing that which would have been implied. The Reason for introducing it seems to be to give the casting Voice. "All Cases," must mean all Cases properly before the Board, and which they have a Right of deciding upon. It cannot apply to a Question concerning the Manner of exercising the Powers, the Act having before determined that Point, that it shall be, "In like Manner, to all Intents and Purposes whatsoever, as the same, at the Time of passing the Act, were, or might have been exercised by the President and Council, or the Select Committee." It can give them no Right to change the Constitution of the Council, of which the Power of dissolving

ing is, by the Act, made Part. The Words construed in the Sense of the Gentlemen of the Majority, would give a Power to the Majority of excluding the Governor General, or any Member of the Council, from their Debates, and even from the Service.

If I have proved my Right to dissolve the Assembly, it follows of Course, that after a Dissolution of it by me the remaining Members are no Board; and consequently, such Acts done by them, as require the Authority of the Board, are illegal.

The Case put, of the Governor General alone, or with one Member, continuing to sit after the Majority shall be of Opinion that the Council should be dissolved, does not stand on the same Reasons as my Claim of dissolving it.

I am not apprized of any Usage concerning it, and therefore do not know that it has been confirmed by the Act. Such a Claim might possibly be considered as an Attempt to vest in myself those Powers, which I think illegally claimed and injuriously exercised by the Majority, of compelling the Members to hasty Decisions on Matters they have not been permitted to consider; but the Inconvenience would not be dangerous, for it would be in the Power of the Majority who voted for the Dissolution, by continuing to over-rule the Minority. My Claim is to prevent illegal Acts, not to enforce them.

• Sic in Orig.

What the Gentlemen of the Majority have been pleased to advance, concerning the Governor General dissolving the Council, when any Business may come before it which he shall not approve, and by that Means stopping all publick Business, is an Argument drawn from the possible Abuse of the Power, not the legal Exercise of it. There are no Powers which may not be abused, but that is no Argument against the Existence or Propriety of the Power; the Abuse of the Power is illegal. I had not in Contemplation the Powers of the Governors of the American Colonies when I asserted this Claim; I agree there is no Analogy between those Constitutions and this; the Gentlemen might therefore have spared themselves the Trouble of supposing Arguments for the Purpose of confuting them, as they were never insisted on or thought of by me.

I am not apprized of any Instructions sent out by the Court of Directors tending directly or indirectly to counteract the late Statute, and think it as unbecoming as unnecessary to enter into a Discussion, before the Cases happen, in what Instances Obedience is, and in what not, to be paid to my Honourable Masters. I have the same Guide for my Conduct since the Act of Parliament as I had before, implicitly to obey all their lawful Commands. I have not received, nor will presume I shall receive Orders which it may be necessary for me to dispute. I do not see why the Gentlemen have introduced this into their Minute, except their Diligence has found out, that the Right of dissolving the Council by the former Presidents, has its Foundation in positive Instructions from the Honourable Court of Directors, which I think highly probable, though I have not Time to investigate it; or because they expect from the Justice or Necessity of the Claim, to receive Instructions positively confirming it, and mean, by imposing such Construction as they think fit upon the Act, to give Notice of their Intention to disobey them.

That I have been placed at the Head of the new Administration, I shall ever esteem the highest Honor; as it implies a national Approbation of my Conduct. I am told, that the Name of Governor-General is a mere empty Sound; yet I esteem it a Title intended by the Legislature to give additional Dignity to my Station; and cannot be persuaded that the Parliament, at the Instant in which they approved my Conduct, and dignified my Station, if they did not mean to enlarge, intended to abridge those Powers which my Predecessors had enjoyed, which I was then actually in Possession of, and which at this Day are exercised by all the Presidents in the Settlements belonging to the Honourable Company.

I have never asserted that my Presence is on all Occasions necessary to constitute a Council. If by Absence from the Presidency by Sickness, or any other unavoidable Cause, I shall be unable myself to attend, I will, as has heretofore been the Practice, either give Notice of it to the Council assembled by my Orders, and the eldest Member present will of Course take my Place; and in the Case of my leaving the Presidency, it has been the Rule to delegate my Office in Form to the next in Succession, on whom all the Rights of the President devolve of course.

(Signed) Warren Hastings.

Ordered, That a Copy be prepared in Cypher, to go over Land, and that another Copy be transmitted by the Anson, conformably to the Governor's Desire.

(Signed at the End of the Consultation)

Warren Hastings,
J. Clavering,
Geo. Monson,
R. Barwell,
P. Francia.

A P P E N D I X, N° CXV.

Book 210. Page 1034.

Fort William, the 14th March 1775.

Rev. Dept.
Tuesday.

At a Council; Present,
The Honourable Warren Hastings, Governor General, President;
Lieutenant General Clavering,
The Honourable Geo. Monlon,
Richard Barwell, } Esquires.
Philip Francis, }

Superintend-
ent's Report of
his having de-
livered back
the Ranny's
Papers.

The Superintendant of the Khalsa Records reports to the Board that, in Obedience to their Orders of the 11th instant, he returned the Papers of Birge Kishore Roy to the Ranny of Burdwan, and took her Receipt for them, which he has delivered to Mr. Sumner, their Secretary.

Read, the following Letter from the Ranny of Burdwan.

To the Honourable Warren Hastings Esquire, President, &c. Council of Revenue, at Fort William.

Letter from
the Ranny of
Burdwan.

Honourable Sir, and Sirs,

I cannot sufficiently express my Thanks for the Favour you have done me in returning Bridgee Kishore's Papers of Accounts into my Hands. My Paiskar assures me, there are yet many which have been never put into his Hands at all. It will be the Study of my Life to behave so as to merit the Countenance and Protection of the upright Government under which I live.

I humbly intreat that a Day may be fixed for conferring the Kellowat on me, and my Son, and my Servants, as has always been customary, and which will be received with the utmost Gratitude.

As my Honour is deeply at stake in proving what I have advanced, I must further request, that Boop Narain Chowdry, and Bridgee Kishore, may be brought Face to Face before Council: It will then be seen whether Bridgee Kishore will deny his own Hand-writing and the Countenance of the Innocent will be distinguished from the Countenance of the Guilty. The Innocent, our wise Men say, will look up, and the Guilty will look down: The guilty Man will not stand in the Presence of his Accuser; he will be ashamed.

I am, &c.

The Signature of
the Ranny. }



Calcutta,
the 13th March 1775.

Motion for
her Request
for a Khelaut
being granted
her.
Governor Ge-
neral's Infor-
mation rela-
tive to the
granting Khe-
lauts.

Mr. Francis.—I move, that the Request of the Ranny, to have a Day fixed for conferring the Khelaut on her, her Son, and Servants, as I understand has been customary, may be complied with.

Governor General.—I beg Leave to inform the Board, that, as far as I understand the Custom, the Khelaut is not usually granted when a Zemindar attends at the Sudder, or Capital, on a Requisition of his own, and not for the Service or at the Summons of Government. The Reason assigned for the Ranny's Appearance in Calcutta was, that she was in Fear of her Life, and desired to come down to Calcutta as to an Asylum; and I think therefore that neither she or her Son are entitled to a Khelaut at their Return.

Mr. Francis's
Remark.

Mr. Francis.—I do not pretend to affirm, that the Ranny or her Son are strictly entitled to this Mark of our Regard. I understand the conferring the Khelaut to be a Compliment. A Compliment implies voluntary Grace and Favor. The Ranny, as a Woman of the First Rank, and as a Widow, and her Son the Rajah as an Infant, seem to me to deserve not only a real and effectual Protection from this Government, but Marks of Grace and Favor; particularly those Marks, the Refusal of which, in the Eyes of the Natives, amounts to a positive Disgrace. Of this Nature I understand conferring the Khelaut to be.

Mr. Barwell's
Opinion of
Mr. Francis's
Motion.

Mr. Barwell.—I do not recollect in any of the Proceedings of the Government, since the Company's Accession to the Dewanny, a Motion such as the present. I have always understood that the Head of the Government was to be held up in that superior Light to the Natives, that a voluntary Compliment to a Person who had no express Right to it, was left solely in his Gift. In Matters that concern the Government itself, it has been the Custom for the President always to propose such honorary Distinctions as were proper to the Occasion; but where the Government is not concerned, it appears to me somewhat strange that a Matter of this Nature should be introduced. It would indeed allow of some Excuse, had it been affirmed, that the Kelaut required, on behalf of the Ranny, was such as she was intitled to, and had been refused by the President.

In

In this Case the Matter would properly have come before the Board; but that the Ranny herself did not think; in the Intimation she gave to the Board of her Intention to leave Calcutta, that she was intitled to this Mark of particular Favor, appears upon the Face of that Letter of Intimation. She appears now to have altered her Opinion, and being taught to shew that Respect to Government which she had formerly neglected to do, concludes her Request of Permission to return with desiring a Kelaut. She condescends to make the Requisition for her Return merely in respect to the Authority of the Board; but she adds to the slighting Insult she has already shewn to the Governor, by deviating in the usual Course of Application in these Cases, and desiring, in Fact, that the President may be ordered by the Board to give her a Khelaut, which she has no Right to claim, but as mere Indulgence and Favor. I cannot therefore give my Voice for granting the Prayer of her Petition in this Particular, as I conceive it would be declaring to the World that it is a Mortification we inflict on the President, for the Gratification of the Ranny of Burdwan, who will more than ever, from the Success and Management of her Applications, be encouraged to look down upon the first Officer in the State, and to hold him merely in the Light of a Pageant. I am therefore, as I said before, against the Board's insisting on the Governor's presenting the Ranny with a Kelaut, and for leaving it intirely with the President.

The Honourable Mr. Monson.—I understand that the conferring the Kelaut is an Act of Compliment. As the Ranny and her Son are People of the first Rank in this Country, I think that Mark of Distinction is due to them from this Government; I therefore am of Opinion that the usual Kelaut should be given to them.

Mr. Monson's Opinion.

General Clavering.—I am of Opinion, that a Kelaut could not be refused her without fixing a Stigma of Dishonour upon her and her Son which never could be effaced; I am therefore for the Motion.

General's Opinion.

Governor General.—I consider this as a fresh Instance added to the List of Indignities offered to me personally, and therefore I will not consent to it.

Governor General's Opinion.

The Majority of the Board are of Opinion, that a Khelaut should be granted to the Ranny of Burdwan and her Son.

Board's Resolution.

Mr. Francis.—I move that the Khelaut may be conferred on the young Rajah in Council on Friday next, and that the President be requested to confer it; but that, if it be disagreeable to him, that then the Ceremony may be performed by the eldest Member of the Council, who may happen to be present.

Mr. Francis's Motion for a Day being fixed to confer the Khelaut.

Mr. Barwell.—I am against the Motion for Reasons already assigned in the former Question, that it will render the Governor a Pageant.

Mr. Barwell's Opinion.

The Honourable Mr. Monson, }
General Clavering, } are for the Motion.

Governor General.—I object to the Motion for the Reasons which I have already assigned, and because it proposes a Change in the Constitution of the Government, against which I solemnly protest. The Resolutions of the Board can be carried into Execution only by their President or by their Secretary, and they have no Right to substitute any other Member of the Board to perform that Office: It is to raise that Member above the President, which I believe to be the Intent of the Board; all their Measures have an evident Tendency to that End. I will not be present at it, nor will I summon a Council for that Purpose; I will meet the Board daily, and Twice a Day, if they will enter upon the Discussion of such Affairs as regard the Interest of the Company, but I will not assist them in a Triumph over myself.

Governor General's Opinion.

Mr. Francis.—I beg Leave to ask the Governor General a Question for Information. Whether it is his Opinion that, if he, or any future Governor General, as this Government is now constituted, should resolve not to send out Summons for the Meeting of the Council, there could for that Reason be no Council assembled?

Mr. Francis's Question to the Governor General.

Governor General.—Cases may possibly occur, and have occurred in the Course of human Affairs, which have rendered it necessary to break through the most positive Institutions, and the Necessity has been commonly deemed a Justification for the Breach of them. It is the Rule of this Service, that the President only can summon the Meetings of the Board and dissolve the Meetings. I believe I may venture to affirm, that there is not an Instance in the Company's Annals of the Council having either been summoned by any other Authority, or adjourned by any other, and I conceive it to be a Point indisputable, that all the former Rules and Usages of the Service, which have not been abrogated or changed by the late Act of Parliament and the Instructions of the Court of Directors subsequent to it, still remain in full Force. If a Case shall ever occur in which the President shall refuse or neglect to summon the Members of the Council to meet for the Dispatch of real Business, and an evident Loss and Injury is likely to be sustained by the Company during such Suspension, in such Case, the other Members of the Board might be justified in breaking through the prescribed Forms, and in assuming an unauthorized Power for the Interest of the Company. In any other Instance, these Proceedings would in my Judgement be unjustifiable, and even in this illegal, since the Members of the Board do not exist as a Council but when they are legally assembled, and no Individual but the President has a Right to assemble them.

The Majority of the Board agree to the Motion.

Resolution.

Ordered,

Orders in
consequence.

Ordered, in consequence, that the Rajah be desired to attend by the Secretary on Friday next, to receive the Kelaut for himself and the Ranny, and that the Secretary be ordered to provide Khelauts and the usual Compliments for the Ranny, the Rajah, and such of her chief Servants as usually receive those Marks of Favour; unless the Governor General should think proper to take any other Part in this Ceremony.

General Clavering's Motion.

§ (a) General Clavering.—I move that Roopnarain Chowdry may be called in; and that Bridjoo Kiffore, if he is not here, may be sent for; and that they may be brought Face to Face in Council to produce the Account mentioned in the Ranny's Letter of the 10th instant, in order to have the Account N^o. 3, authenticated.

Governor General's Observation on the Question being put.

“Governor General.—I beg Leave to remark before the Question is put, that the Ranny has declared that she had the Paper now called for ready to be sent to the Board, whenever it should be required; the Selection of the Paper N^o. 3, from the rest of the Papers transmitted by the Ranny, appears to me in the same Light with the other Motions lately made of imposing a personal Indignity on me: This being the Paper which is directly levelled at myself, I have already proposed to the Board to conduct Enquiries of this Kind in Committee: It will answer the same Effect; and to insist on my being present, can only serve the Purpose of insulting me, and of rendering my Authority still weaker and more contemptible in the Eyes of the People than they have already done it. I have already declared that I will not submit my Conduct to your Judgement; I have already declared that I regard you as Parties in my Accusation, and therefore unfit to be my Judges; and I now declare that on every Occasion in which you shall think proper to reduce me to such a Necessity, I will break up the Council. If you shall think proper to carry on any joint Proceedings by an Authority of your own, I cannot prevent it, but I protest against it.” § I must further beg Leave to remark a great Irregularity in the Question. The Ranny has desired that Roopnarain Chowdry and Bridjoo Kiffore may be brought Face to Face before Council, and she says it will then be seen if Bridjoo Kiffore will deny his own Hand-writing. By this I should understand it to be her Intention that all the Accounts should be shewn to Bridjoo Kiffore for his Acknowledgement; but the General has added to a Request of the Ranny a Proposition of his own as the Proposition of the Ranny, but which is neither expressed or implied in her Request.

General's Remark.

General Clavering.—The Account containing the several Sums alledged in it to have been given by Bridjoo Kiffore to the Governor Mr. Hastings, and to the other Gentlemen in Council, is, as I understand, that original Account which the Governor General demanded the other Day, and from which the English Account is a Translation. It appears to me absolutely necessary for the Governor General's Honour, that this Account may be authenticated in the most exact and authentic Manner; and if it shall appear, as I hope it will, that the Account is a supposititious one, framed purposely to calumniate the Governor and the late Administration, I shall be the first to propose that all the Persons who may be proved to have been the Authors of such a Forgery, may receive every Punishment the Law can inflict upon them.

Governor General's Remark.

Governor General.—I am sorry to repeat again, that the General does not understand the Question I repeatedly put in so many Forms on Saturday. This cannot be the Account I demanded; the Papers I demanded were many: If this is amongst them, let it be produced; I have no Objection to it; but this is not the Question before the Board. The Question is, Whether Bridjoo Kiffore and Roopnarain Chowdry shall be brought Face to Face to authenticate the Accounts of the former.

Mr. Francis's Question regarding the Authority of the President in dissolving the Council.

Mr. Francis begs Leave to put a Question to the Board before General Clavering's Question is resolved on.—My Question is, Whether this Board can legally be dissolved or adjourned by the sole Authority of the President, against the Consent of a Majority of the Members present?

Mr. Francis's Opinion.
Mr. Barwell's Opinion.

Mr. Francis.—I think it cannot.
Mr. Barwell.—It has ever been customary and usual; and I find no express Interdiction of the Usages that have prevailed, either in the Company's Instructions, or the Letter or Spirit of the Act of Parliament. The Power of assembling the Council, I conceive, exists in the Chair: The Power of breaking it up of course, I understand, rests in the same Station. I cannot possibly suppose that any Cause, but such a personal one as may compel the Governor, through Necessity, will induce him to adjourn the Board; and, I think, when any such Cause does prevail, the Business and Interest to which our Attention should be directed, is departed from. The End proposed from our assembling not being likely to be answered, the Governor General will stand fully acquitted for adjourning the Board. I do not speak at all to the Powers under which the Members of this Board act, nor will I be led to pass any Opinion upon them. Whenever the Interests of the Public require my particular Attention, I shall communicate those Points to the Knowledge of the Governor General, who will take such Measures, with the Concurrence of his Council, as he may think the Object merits. Without the Governor General's Authority in a public Call for my

Attendance at the Board, it will be in my Option to partake or not in the Councils of the Three other Members. It is my Duty to communicate with them; but I shall deem all such Communications as irregular and unwarranted, and shall therefore look upon them in a private Light, to be subsequently introduced in a more regular Form.

The Honorable Mr. Monson,—I think the Governor General may assemble the Council as often as he shall think proper, but that he must do it twice a Week, or at the Requisition of a Majority of the Members. I do not apprehend the Dissolution of the Board to be in the Governor General solely; the Question of Adjournment should be first put, and if carried, that Meeting is dissolved; for if the Authority of summoning and dissolving the Council was with the Governor General only, his Power would be absolute and despotick, and the Means of conveying Information to our Employers totally precluded.

Mr. Monson's
Opinion.

General Clavering.—I agree with Colonel Monson, for the Reasons he has so properly urged.]

General Clavering's
Opinion.

§ (" Governor-General.—I have already given my Opinion upon this Subject in my Answer to the Question proposed by Mr. Francis, and in the Minutes of the Board in the other Department of Yesterday, and repeat it now, that the Board have no Authority unless summoned by myself, or when the Meetings of the Board are formally dissolved by me. Arguments drawn from the Practice of other Assemblies cannot apply to this. In Instances in which other Assemblies are summoned for Business by any of their own Body, it is in consequence of some positive Law or established Usage. No such Law or Usage has ever prevailed in this Government. A Majority of the Members of the Board have asserted a contrary Opinion; but I conceive it to be useless to collect Opinions on a Subject of this Kind. The Majority may continue to sit by their own Authority, as they did before the Opinions were collected; I will not sit with them, nor acknowledge their Proceedings to be legal. Once more, however, let me repeat the Proposition which I have already made, that any Examinations which have my Conduct for their Object, may be taken by a Committee of the Board. You may certainly obtain by this Means all the Satisfaction which you can receive in a Meeting which I cannot acknowledge to be lawful, and at which I cannot be present. If you have the Honor of your President at Heart, which you have repeatedly, and too repeatedly declared, at a Time in which you are wounding it in the most essential Manner, you will acquiesce in this Proposition; if you reject it, the Court of Directors, and those to whom these Transactions will be made known, may judge of your Motives.")

Governor
General's
Opinion.

[Mr. Francis.—I think it very necessary that the Court of Directors should be informed, that no Member of this Board, to my Knowledge, has ever expressed a Wish, that the Governor-General should be required to give his personal Attendance at the Board, in any Case in which it would be personally disagreeable to himself to do so.]

Mr. Francis's
Remark.

The General's Question being read again, Mr. Francis agrees to it.

General's
Question re-
peated.
Mr. Barwell's
Opinion.

Mr. Barwell.—As the Governor has Objections to Bridjoo Kiffore and Roopnarain Chowdry being called before the Board, I think they ought not to be called; I see no particular Purpose that it will answer, as any Charges exhibited are in Writing, and the Party can reply to it in Writing. If it is merely for the Purpose of certifying a Paper, I think that Bridjoo Kiffore may be called for to the Council House, and the Secretary go to him in the adjoining Room, to ask him the simple Question, Whether the Paper is authentic?

The Honourable Mr. Monson, } are for the Question.

General Clavering,

Governor-General.—I am against it. I think it my Duty to declare, that I dissolve the Meeting of this Board. If the Members continue to sit, I shall not acknowledge their Proceedings to be legal.]

Governor Ge-
neral dissolves
the Council.

Governor General and Mr. Barwell withdraw.

Governor Ge-
neral and Mr.
Barwell with-
draw.

Warren Hastings,
Rich^d Barwell.

(Signed at the End of the Consultation)

J. Clavering,
Geo. Monson,
P. Francis.

A P P E N D I X, N° CXVI.

Book 7, Page 2165.

Fort William, 9th May 1775.

Secret Dept.
Tuesday.

At a Council; Present,
The Honourable Warren Hastings, Governor General, President;
Lieutenant General John Clavering,
The Honourable George Monson,
Philip Francis Esquire,
Mr. Barwell indisposed.

Read, the following Letter and Inclosures from Mr. Grant.

To Mr. Richard Sumner, Secretary to the Governor General and Council in their Revenue Department.

Sir,

I am to request, you will lay before the Board the accompanying Accounts, which are Translations of the Goshwaca of the Persian Accounts transmitted to Mr. R. Johnson and myself, with the Board's Directions, which we have minutely attended to.

I am further to request, you will be pleased to represent the Necessity for my receiving Orders to return to my Station, as the Business of my Office, where I have no Assistant, is fallen much behind Hand.

Calcutta,
9th May 1775.

I am, &c.

(Signed) James Grant.

Ordered, That Messrs. Grant and Johnson be desired to attend the Board immediately, and that the Accounts sent in with the above Letter be entered after the Consultation.

The Governor General.—As the Object of these Informations does not clearly appear, and as I was doubtful myself when they were first delivered to the Board, whether it was a Charge against the late Administration for having paid more to the Begum on Account of Arrears due to the Nabob than was due, by the Difference of Nine Lacks of Rupees, or whether the Charge respected the Adjustment of the Accounts between the Bhegum and the Servants of the Nabob's Household; I desire that the Accomptant General of the Khalsa may be ordered to lay before the Board an Abstract Account of the Sums due to the Nabob, and of the Payments made by him to the 16th of August 1772, and also a Continuation of the same Account brought on to this Time.

Mr. Francis.—I do not understand that these Papers lead to prove that there has been any over Payment on Account of the Nabob's Stipend from this Government. The Question, as I understand it, is, whether the Begum having received the whole Balance due to the Servants at her Appointment to her present Office, has or has not withheld the Sum of Nine Lacks and odd Rupees for her own Use, or whether that Sum is fairly accounted for in the Accounts of the Nizamut? From the Evidence laid before the Board by Mr. Grant and Nuned Roy, it appears to me to be ascertained, that the Accounts now before us are authentic, at least that there is Ground for thinking them so, sufficient to authorize this Board to make a strict Enquiry into the State of the Bhegum's Accounts with the young Nabob, in order that if it shall appear, that the above Sum supposed to be withheld by her has been really so, she may be obliged to refund or account for it. I make no Objection to the Motion made by the Governor General, except that I conceive that the Accounts to be called for can only prove what is not in Dispute.

General Clavering.—I agree with the Governor General's Motion, without having the smallest Suspicion that any Sums have been overpaid by this Government to the Nabob; but as I think they may tend to elucidate the Account between the Bhegum and the Nabob, in which Account, as delivered in by Mr. Grant, there appears to be due a Balance of Nine Lack by the Bhegum; whether it be to the Nabob or to his Servants, I do not yet know; but I think it is proper that this Government should interpose to have the Account examined.

Ordered, That the Account as specified by the Governor General be prepared.

Mr. Grant and Mr. Johnson being arrived and called in; Mr. Grant is desired by Mr. Francis to state to the Board the Observation which he has verbally made relative to the Authenticity of the Accounts.

A. The Mohorers now employed in taking Copies of them for Mr. Barwell, have observed that they are after a true Form, and seem indisputable.

Question by the Governor General to Mr. Grant.—By what Criterion could Mr. Barwell's Mohorers know whether the Accounts were just or not?

A. I should presume from having copied the Accounts from which the Abstract laid before the Board has been drawn.

Q. By what Criterion could they judge whether those Accounts were just?

A. A Question which can be answered alone, by the Mohorers of the Country; I have observed before that a Mohrir at the City told me, they were after a true Serishta or Form.

Q. You were desired to inform the Board what Time it will take to complete the Translation of the Account Particulars, and you promised to reply to it.

A. With proper Assistance, and no intervening Business, in Five and twenty or Thirty Days.

Question by General Clavering to Mr. Grant.—According to this Account, how much do you conceive to be due from the Bhegum, either to the Nabob or to the Servants of the Nizamut?

A. If the Account be a true one, and she is entitled to no Profits or Perquisites, but merely her Stipend for making the Disbursements of the Household, it would appear from the Abstract Account, that R^y 9,67,693 15 6 $\frac{1}{4}$ are due from her, and 2,69,563 15, besides, dubious.

Messrs. Grant and Johnson are now desired to withdraw.

☞ [(a) General Clavering.—I move, that a Gentleman of proper Rank in the Service be appointed to go to the City, to acquaint the Nabob and the Bhegum with this Information that has been given to the Board, and to demand of her an Order to the proper Officers to deliver over to him the Nizamut, the Bhela, and the Consummance Accounts, from the Middle of April, in the Year 1764, to the Middle of August 1772; and that the Intentions of Government, of investigating these Accounts, may be effectually carried into Execution, that the Begum be divested of the Office of Guardian to the Nabob, that her Influence over the Officers of the Household may not prevent them from giving true Evidence, when called upon for any Explanation of the above Accounts; and that he do also demand of her the Accounts from that Time to the last Day of the Year 1181, or the latest Period to which they can be closed.

Mr. Francis.—The Charge against the Bhegum, in my Opinion, comes before the Board with a Degree of Authenticity sufficient to warrant my agreeing to the Motion. The supposed Embezzlement is for a very considerable Sum; and with respect to the dispossessing her of her Employment, I apprehend that it would be difficult, if not impossible, to obtain the necessary Lights from the Nabob's Officers to verify this or any other Charge against the Bhegum, while she herself continued in full Power and Authority over the Household.

Colonel Monson.—The Account now before the Board, bears those Marks of Authenticity which I think justifies me in requiring an Investigation to be made into them. The supposed Embezzlement is for a considerable Sum; and I think there is a Possibility, by a minute Inspection into these Accounts, to shew that the late Administration may have been imposed upon in the Balances claimed by the Bhegum, at settling the Account in August 1772; I think it necessary that the Bhegum should be displaced from her present Station, as the Influence she would have by continuing in it, might prevent the Gentleman employed upon this Service from obtaining that Information which is necessary to ascertain the Account.

The Governor General.—I see no Cause to enter into an Examination of the Bhegum's Accounts, and must disagree with the Gentlemen of the Majority in their Opinion of the Authenticity of the Accounts produced by Mr. Grant and Nured Roy; I see not the least Marks of any Authenticity in them, but regard them as simple unsupported Assertions; and even granting that the Accounts were true, I do not see that they can prove any Mismanagement in the Bhegum, unless further Proofs could also be obtained, that the Savings made in the Payments in the Household were secreted for her own separate Use, and not for that of the Nabob, her Ward. I am well informed, that in all Payments made to the Servants and Dependants, not only of the Nabob, but of all other Persons of his Rank and Station, considerable Deductions are always made from the Sums nominally due. It does not appear of what Nature the Arrears are, with which the Bhegum is charged, nor whether they arise from the customary Deductions to which I have alluded; nor can I conceive the Bhegum, who has neither Children or Connections without the Walls of the Nabob's Palace, should secrete and embezzle so great a Proportion of the Money entrusted to her Charge, for the Benefit of the Nabob; nevertheless, I should not object to the Requisition of her Accounts, if it went no farther, believing that the Issue of an Investigation into them, if fairly made, will do her Credit: But I object, and solemnly protest, against the Removal of a Person of her Rank, Character, and Authority, from the Office which she now holds, and her Appointment to which was confirmed by the most complete Approbation of the Court of Directors, without having committed any Crime, or done any Thing which could possibly be imputed to her as a Disqualification.

General Clavering.—If the Accounts which have been produced to this Board are authentic, of which there can be very little Doubt, seeing the Acknowledgment that was made of them by

Akbar Ally Cawn, the Eunuch of the Household, who has, I understand, the chief Management of her Affairs, and the Solicitude that both he and the Bhegum shewed to get the Accounts into her Hands, I think it is a sufficient Ground for this Board to proceed on; for every Step that is proposed to be taken, either for the Discovery of the fraudulent Statement that must have been made of the Nabob's Debts when his Accounts were settled, or of the Use which she has since made of the Balances which she must have received: In either Case it is necessary to divest her of her Authority; and if upon Examination of the Account it shall appear, as the Governor General supposes, that she administered to the Nabob's Affairs with Integrity, I shall be as ready to restore her to her Office again, provided that it shall appear requisite to do so hereafter; the Age and Circumstances of the Nabob being considered.

Mr. Francis.—I beg Leave to observe, that Mr. Grant was desirous of confirming upon Oath the Assertion he made to this Board concerning the Application made to him by the Bhegum's chief Eunuch, for the Recovery of the Papers. After what I have heard and seen of these Papers, I can form no Supposition of a Possibility of their being forged.

Resolved, That the Board agree to the Motion of General Clavering, for an Examination of the Accounts therein specified, and for divesting Munny Begum of the Office of Guardian to the Nabob, that this Examination may be made with the greater Certainty, by the Officers of the Nabob's Household being unbiassed by the Influence she must otherwise have.

Mr. Francis.—I move that Mr. Goring be appointed to repair to the City, to execute the preceding Resolution of the Board, and to deliver over the Accounts to Mr. Maxwell, Mr. Anderson, and Mr. Grant; that these Gentlemen be appointed to examine them, and to report to the Board what Balance appears by those Accounts to be due to the Nabob, or remains unaccounted for by the Bhegum, with such other Observations as they may think material for the Information of the Board: That they be allowed such a Number of Mohrirs as they may deem necessary to assist them in the Examination of the Accounts, and that Nuned Roy be appointed Chief of the Mohorirs.

Governor General.—I object to the Deputation of Mr. Goring, not understanding what Purpose it can possibly answer.

The Majority of the Board agree to the Motion of Mr. Francis.

Colonel Monson.—I move, that the Nabob's Person and Household be delivered to the Care of the present Duan Rajah Goordass until further Orders.

Mr. Francis.—I agree.

General Clavering.—I agree.

Governor General.—I both object, and protest against it.

Resolved, That Rajah Goordass be accordingly appointed Guardian to the Nabob's Person and Household until further Orders.

Ordered, That Mr. Goring be directed to proceed immediately to Moorshedabad, to execute the Commission above allotted to him; he is therefore instructed as follows.

To Mr. Charles Goring.

Sir,

I am directed by the Honourable the Governor General and Council to acquaint you that they have thought proper to depute you to the City of Moorshedabad, to inform the Nabob and the Begum, that it has been represented to them, that the Sum of R^y 9,67,693 : 15 : 64 appears to be now due from the Begum, either to the Nabob, or to the Servants of the Nizamut; and that the Honourable Board have therefore directed you to demand of her an Order to the proper Officers to deliver over to you the Accounts of the Nizamut, Bhela, and Consummance, from the Middle of April in the Year 1764, to the Middle of August 1772, as well as the Accounts from that Time to the last Day of the Year 1181, or to the latest Period to which they can be closed.

In order that the Intentions of Government of investigating these Accounts may be effectually carried into Execution, the Board have been pleased to divest the Begum of the Office of Guardian to the Nabob, that her Influence over the Officers of the Household may not prevent them from giving true Evidence, when called upon for any Explanation of the above Accounts.

Of this Resolution of the Honourable Board you are to give Information to the Nabob, as well as the Begum, and acquaint the former, that the Care of his Person and Household is to be delivered to the present Duan, Rajah Goordass, until further Orders; and you will accordingly see these Directions of the Board put into Execution.

The Accounts you are to deliver over to Mess. Maxwell, Anderson, and Grant, whom the Board have been pleased to appoint to investigate them.

I have further to enjoin you to proceed to the Execution of this Duty with all convenient Expedition.]

Resolved, That the following Advice of Mr. Goring's Appointment be sent to the Chief and Council at Moorshedabad, and to the Resident at the Durbar.

To Mr. Edward Baber, Chief, &c. Provincial Council of Revenue at Moorshedabad.

Gentlemen,

Having thought proper to depute Mr. Goring to Muxadabad to require some Accounts from the Begum, to divest her of the Charge of the Nabob's Affairs, and to put the Duan Rajah Gourdas in Possession of the Nabob's Person and Household, we direct you to give him all the Assistance in your Power in the Execution of this Trust; and in case that Gentleman should apply to you for any military Aid or Escorts, you must desire the Commanding Officer to furnish them; for which Purpose we have requested the General to issue the necessary Orders.

The same to Mr. W. B. Martin, Resident at the Durbar.

We are, &c.

Agreed, That the following Instructions be given to Messrs. Maxwell, Anderson, and Grant.

To Messrs. Maxwell, Anderson, and Grant.

Gentlemen,

Having received Information that the Sum of R^s 9,67,693 15 6½ is now due from the Begum, either to the Nabob or to the Servants of the Nizamut, and that there is a further Sum of R^s 2,69,563, 15, of which she has not yet rendered a satisfactory Account we have thought proper to depute Mr. Goring to receive the Accounts of the Nizamut Bhela, and Consumance, from the Middle of April in the Year 1764, to the Middle of August 1772, as well as the Accounts from that Time to the last Day of the Year 1181, or to the latest Period to which they can be closed; and on his delivering them over to you, we direct, that you immediately investigate them, and report to us what Balance appears by those Accounts to be due to the Nabob, or remains unaccounted for by the Begum, with such other Observations as you may think material for our Information. We authorize you to employ such a Number of Mohrirs as you may deem necessary, to assist you in the Examination of the Accounts, and direct that Nured Roy be appointed Chief of the Mohrirs.

Fort William,

the 9th May 1775.

We are, &c.

Ordered, That proper Letters be prepared from the above Minutes to the Nabob Mobaruck ul Dowla, Muny Begum, Raja Goordas, to be laid before the Board To-morrow Morning.

Signed at the End.

Warren Hastings,

Geo. Monson,

Rich^d Barwell,

P. Francis.

* Sic in Orig.

A P P E N D I X, N^o CXVII.

Book 11, Page 33.

Fort William, 8th June 1775.

At a Council, Present,

The Honourable Warren Hastings, Governor General, President,

Lieutenant General John Clavering,

The Honourable George Monson,

Richard Barwell,

Philip Francis,

} Esquires.

Read the following Four Letters and Inclosures received from Mr. Goring.

Honourable Sir, and Sirs,

I was in hopes, on my Arrival here, to have found Nonit Roy ready to have given me every Assistance in his Power, to enable me to expedite the Business on which you have been pleased to send me. The inclosed Copy of a Letter to Messrs. Maxwell, Anderson, and Grant, with their Answer, will inform you of the Cause of my Complaint against him, and the Authority by which he acts. The accompanying Arzee of the Mohurirs, &c. of the Cutchery, gives me great Reason to think, unless I prevent his making his Appearance there, I shall entirely lose the Authority with which you have been pleased to invest me; for this Reason, therefore, I have addressed a Letter to Raja Gourdas (Copy inclosed) requesting he will no more admit him to the Cutcherry; but on his own Part, appointed a Person of Trust to see no Papers are made away

Mr. Goring,
Four Letters.

* Sic in Orig.

* Sic in Orig.

away with. I hope you will approve this Step, as have in vain made use of Intreaties to prevent Nonit Roy taking the Steps he has done.

To Messrs. Maxwell, Anderson, and Grant.

Gentlemen,

Nuned Roy, making use of your Name, has thought proper to send Peons, and seize People whom I neither ever sent for or heard of.

He likewise prevents such People from coming to me who I find necessary to consult with, and will not suffer those I have appointed to conduct the affording the Papers to proceed in their Business according to my Directions.

I have till now put up with his Behaviour, that he may have no Reason to say I have not seized every Paper he thought necessary to prove the Allegation he has made before the Governor General and Supreme Council; and as I flatter myself they put that Confidence in me as not to think me capable of suffering any of them to be destroyed, I must request you will be pleased to order him to the Cutcherry, and interrupt * the Business I am preparing for you, as there is a great deal to go through with, and I wish it to be done with Dispatch.

* Sic in Orig.

I am, &c.

26th May 1775.

(Signed) C. Goring.

To Mr. Goring.

Sir,

We have received your Letter of this Day's Date.

We have not authorised Nonet Roy to interfere in any Shape in your Business. The Honourable Governor General and Council have entrusted you with the Charge of procuring the Accounts which are to be investigated by us, and of course we imagine it rests with you to employ such Persons as you may think proper.

We are, &c.

(Signed)

Wm. Maxwell.
D. Anderson.
James Grant.

(25th May 1775.)

Honourable Sir, and Sirs,

Inclosed I send you Copies of Eleven Petitions presented me by Tuncaw Holders, whose Pay has for these Three Years past been withheld from them.

These, I understand, are but a small Part of the many who have Claims of a similar Nature on the Nabob.

I before wrote you, his Excellency had not a Rupee in his Treasury. I beg therefore you will be pleased to inform me how these People are to have their just Demands satisfied, as I understand they are in the greatest Distress.

I am, &c.

May 27th 1775.

(Signed) C. Goring.

Honourable Sir, and Sirs,

* Sic in Orig.

Inclosed I send you several Persian Papers, numbered from 1 to 7, containing an Examination, at my Request, before the Nabob, into a most * iniquitous Transaction, in which it appears the following People have been directly or indirectly concerned, viz. Raja Gourdas, Kishow Khan, Raja Gourdas's Aurretzegey, Shiek Dun Ally, and Nonit Roy. These People had prepared an Accusation against me and Raja Perboeram, by the Confession of many Witnesses.

1st. Putty Jehan Khan, who directly accuses Raja Gourdas as per No. 1. On Rajah Gourdas's hearing this, he, in the Durbar, got up and insisted on the Matter's being inquired into.

No. 2. Is a further Confirmation of Putty Jehan's Assertion, as he heard it from Kishow Khan, the Rajah's Auruzbegey.

No. 3. The Deposition of Eleven Witnesses, declaring they signed a long secret Note, which they were not allowed to read.

No. 4. Shiek Dun Ally's Attempt to exculpate himself.

No. 5. Kishow Khan's Declaration, that he got the secret Note signed at the Desire of Nonit Roy, who he desires may be summoned. The Nabob accordingly sends for him.

No. 6. The secret Note which he produced, signed by Twenty-six Witnesses.

No. 7. Mheer Jusad Ally's Answer to the secret Note.

These several Papers, I apprehend, will explain themselves; but I must beg leave to observe, that I apprehend that the Surat Hale is not the original one, for the Two following Reasons: First, The great Care that was is * by the Deposition of the Witnesses to prevent their seeing it. And, secondly, That it does not agree with their Depositions. On the first Intimation I received

* Sic in Orig.

of

of this Business, I immediately went to the Nabob, and complained to him of it; and that I heard there was a Paper of Accusation against me *singing by his Servants. At the same Time, asking both him and Raja Gourdas, if they *know any Thing of it, they both desired it. — I then desired the Nabob would be pleased to inquire into it. The Evidence is inclosed, and there is every Reason to suppose it must have been done with the Rajah's Connivance, the whole Transaction passing in the Dewan Connah in the Face of the World; yet he who has the supreme Command is the only Stranger to it. That this is very improbable, both from the Numbers concerned, and the Station he holds; will, I believe, not be denied; but that I have this further Reason to ground my Suspicion on, my requesting One of the Witnesses to explain his Evidence, he attacked me in a very rude Manner; told me the Nabob was Master there, was my Master, the Council's, and the Company's. I told him, I took notice of what he said, and remained silent.

* Sic in Orig.
* Sic in Orig.

In the Course of the Inquiry, Nonit Roy treated me with the utmost Insolence; told me, before the Durbar, that he was vested with the Authority of Council, and was my Equal, and threatened Raja Perbooram, that he would make him answer for the Balance in question. I told him, he had better make me, as I was Perbooram's Master, and he acted by my Authority. He answered, it was equal to him. This being the Case, Gentlemen, I must beg you will be pleased either to remove him or me, it being impossible for us ever to agree. What Sort of a Man he is, his Works declare. He has procured Twenty-six Witnesses to a Surat Hal, which none of them know any Thing of: This Surat Hal is a Transaction of Four Days, Day by Day. Setting aside therefore the Evidence of these very Witnesses, is it reasonable to suppose, that such a Number of People should intrude on my Privacy, without my knowing it? Besides, they are to a Man Servants of the Nuzmur.

As I make no Doubt, Gentlemen, you supposed Nonit Roy to be a Man incapable of doing a villanous Action, when you appointed him to investigate the Papers of the Nizamut, his proving himself otherwise, will induce you to appoint in his Room some Man of Honour and Integrity, who will do justice to all Parties. This, I dare say, is what you wish, and what indeed is but due to all. For my own Part, I beg leave to assure you, the united Malice of the whole Durbar shall not turn me from the Line I have laid down to myself, of doing my Duty by the Company.

As to Raja Gourdas, I leave to you to determine how far he has, and does do his Duty. That there is an immense Balance due from the Nabob to his Servants, is undoubted; I do not know the exact Sum, but this I am clear in, that those who have occasioned it, ought to be made answerable for it.

I am, &c.

The 1st June 1775.

(Signed) C. Goring.

(a) [Honourable Sir, and Sirs,

I have been favoured with your Letter of the 25th May, inclosing Extracts and Accounts relative to the Establishment of the Nizamut, but observe you do not acknowledge the Receipt of mine of the 19th. In compliance with your Orders, to explain the Delivery of the Paper containing an Account of Three Lacks of Rupees, I am to inform you, it took its rise from a Message sent me by the Begum, requesting I would interest myself with the Nabob to have Etwar Ally Khan released to her for a few Hours, having something of Importance to communicate to me, on which she wished to consult him, thinking the Service might be benefited by it. I accordingly desired the Nabob would be pleased to deliver him to my Charge, engaging to return him the same Night; which I did. I heard no more till the next Day, when the Begum requested to see his Excellency and myself, desiring Etwar Ally might attend.

On our first Meeting, she entered into a long Detail of her Administration, endeavouring to represent it in the fairest Light; at last she came to the Point, and told me, my urgent and repeated Remonstrances to her to be informed how the Balance arose, of which I was to enquire, induced her, from Memory, to say what she had herself given, then mentioning the Sum of a Lack and a Half to the Governor, to feast him whilst he staid here; and a Lack and a Half to Mr. Middleton, by the Hands of Bubboo Begum. As I looked on this no more than a Master of Conversation, I rose to depart, but was detained by the Begum's requesting the Nabob to come to her. A Scene of Weeping and Complaint then began, which made me still more impatient to be gone, and I repeatedly sent to his Excellency for that Purpose; he at last came out, and delivered me the Paper I sent you, declaring it was given him by the Begum to be delivered *me. If in this Affair I have exceeded my Duty, I humbly beg pardon; but the extraordinary Confidence you were pleased to repose in me, and the unlimited Power attending it, moved me to exert myself to the utmost, that the Intent of my Appointment might not be entirely fruitless.

* Sic in Orig.

I am sorry to acquaint you, from what I have already heard, that the Nabob's Affairs are in a very desperate State; the Sheristadars have delivered me an Account from Memory (the Papers being sorting and under Seal), by which it appears the Nabob is in Debt Ten Lacks of Rupees; the Particulars I hope to transmit you in a few Days.

Inclosed I send you the Begum's Letter, and Account particular of the Three Lacks, under its Cover.

I am, &c.

3d June 1775.

(Signed) C. Goring.

(a) Vide supra, pag. 1033.

From Munny Bhegum to General Clavering; inclosed in Mr. Goring's Letter to the Board of 3d June.

After the usual Forms, Mr. Goring has pressed me on the Subject of the Balances; in answer to which I informed him, that all the Particulars being on Record, would, in the Course of the Enquiry, appear from the Papers; he accordingly received from the Nabob Mobarek ul Doulah a List of Three Lacks of Rupees given to the Governor and Mr. Middleton; I now send you inclosed a List of the Dates when it was presented, and through whose Means, which you will receive.

* Sic in Orig.

Memorandum.

For Entertainment for the Governor Amand ud Dowlah, Mr. Hastings, in consequence of a Request signed by his Highness Rajah Goordass, and other Serishtadars, dated the 11th of Ramzan, in the 14th Sun, One Lack and Half of Rupees was delivered, through the Means of Chiton Durr, a Shroff of the Bahla Treasury, in the following Manner, viz.

On the 23d of Ramzan, to Nurfing Baboo, Cantoo Baboo's Brother,	1,00,000
On the 21st of Mohorrum, deposited by Rajah Goordass, through Chiton Durr, for Bills drawn in favour of Sobaram Byack, on the following Houses; viz.	
On the House of Ram Sohâe	35,000
On the House of Muttoree Seine	15,000
	Rupees 1,50,000

Dated the 2d Rubbee Affanee, or 2d of June.

Memorandum of Sums given to Mr. Middleton, through Chiton Durr, Shroff of the Bahla Treasury, for which Baboo Bhegum gave a Receipt under her own Seal, dated the 5th of Shaban, of the 14th Sun, in the following Manner; viz.

On the 5th of Shaban, into the Hands of Sumboo Baboo, Son-in-law to Santi-ram Sing	1,00,000
On the 19th of Zeikaida, into the Hands of Sumboo Baboo	25,000
On the 21st of Zehedja, in the 16th Sun, into the Hands of Sumboo Baboo	25,000
	Rupees 1,50,000

Dated the 2d Rubbee Affanee, or 2d June.

Ordered, That the Inclosures in the Letters of the 27th May and 1st of June be entered after Consultation.

The Governor General begs Leave to make the following Remark to the Board.

As neither Mr. Goring's Letter of the 3d of June, nor the Begum's Letter addressed to the General, which was inclosed in it, contain the full Confirmation required in the Letter written by the Board to Mr. Goring on the 25th May, I desire that the following Questions may be proposed to the Begum.

1st. Was any Application made to you for the Account which you have delivered of Three Lacks of Rupees, said to have been paid to the Governor and Mr. Middleton; or did you deliver the Account of your own free Will and unsolicited?

2d. In what Manner was the Application made to you, and by whom?

3d. On what Account was the Sum, One and Half Lacks, given to the Governor General, which you have laid to his Account? Was it in consequence of any Requisition from him, or of any previous Agreement, or of any established Usage? I must further request, that these Questions be transmitted to the Resident at the Durbar, and that he be directed to put them, in Person, to the Begum, and to take down her Answers in her Presence.

Mr. Francis.—I agree, provided Mr. Goring be present while the Questions are put; but to be silent, and not to interfere in them.

* Sic in Orig. The Governor General.—I am sorry I am under the Necessity of objecting to Mr. Goring's being present; it was to * pervert the Effect of any Influence which might be exercised by Mr. Goring over the Begum, who is at present under absolute Subjection to his Authority, that I desired the Board to invest the Resident at the Durbar, the only regular official Channel for such a Communication, with this Commission; I must therefore beg leave to obviate any further Proposal for his being present, and hope that Mr. Francis himself, and the Board, will think this a sufficient Reason for my objecting.

Mr. Barwell.—I acquiesce in the Governor General's Request; and as the Reasons which possibly have influenced Mr. Francis, might have Weight with me to embrace his Proposal, that Mr. Goring should accompany Mr. Martin to the Begum, and be present while the Questions were put, I beg the Favour of Mr. Francis to acquaint me with his Sentiments why he has judged it necessary.

Colonel Monson.—I have no Objection, for the Governor General's Satisfaction, that the Questions should be put to the Begum; but I think Mr. Martin an improper Person to do it, as he

now

now stands accused, and is said to have received a Sum of Money from Ewaz Ally Cawn for his Consent in the Appointment of a Servant to the Nabob's Household; therefore I deem him a Person who may be influenced in this Enquiry. I would therefore recommend that these Questions be put to the Begum in the Presence of Mr. Goring, Mr. Martin, and any third Person the Board shall think proper to appoint, viz. Mr. Maxwell, Mr. Anderson, or Mr. Grant. The First Question, in my Opinion, has already been answered by Mr. Goring in his Letter of the Third of June; the Second Question I think unnecessary; for if the Money was given, it is of little Consequence to the Public in what Manner this Transaction has been made known; with respect to the Third Question, we already know on what Account the Lack and Half of Rupees was given; whether it was in consequence of a Requisition from the Governor, or any other Person, or by previous Agreement, is not material, as the Directors will judge how far the Governor's having accepted of such Presents is agreeable to their Sentiments. I have heard that it has been an established Usage for Persons of distinguished Rank, when resident at the Court of Eastern Princes, to have large Sums of Money given them for their Table Expences. The Governor General can himself satisfy the Court of Directors whether he received such an Allowance from the Begum or the Nabob's Household, or whether he has charged any Sum on Account of his Expences to the Company while at Muxadavad.

General Clavering.—I am very willing to agree that Mr. Martin should be present when the Questions are put, together with Mr. Maxwell and Mr. Anderson, the Two Gentlemen of the Council at Muxadayad who are appointed to examine the Accounts; and I think that the Questions should be proposed by Mr. Maxwell, Mr. Goring being present. It would be very improper that Mr. Martin should alone propose the Questions, because he has been accused of taking Money for an Appointment in the Nabob's Household, and the Accusation has been transmitted to us by Mr. Goring; he therefore must be considered as Mr. Goring's Enemy. In regard to the Manner in which the Appointment was made to the Begum, or by whom, seems to be very immaterial: What appears to be most essential to the Governor is, to find out from the Begum's Answers whether the Sum of 1,50,000 Rupees, which the Begum declares she gave to the Governor, was a Part of the Money alledged by Mah Rajah Nundcomar, or whether it was a separate Sum. It appears to me to be equally illegal, whether the Money was given to the Governor in consequence of a Requisition from him, or in consequence of any previous Agreement, or of any established Usage, without he had the Authority of the Court of Directors for receiving the Money; and therefore I conceive that it can be of no Manner of Use to him whether that Part of the Third Question be answered in the Affirmative or the Negative.

Governor General.—I do not mean to make the Board the Judges of my Conduct, but have disclaimed their Right of judging me: But even if I had not done it, I have certainly a Right to determine for myself what Points are necessary for my own Justification. I have objected to Mr. Goring, and to him only. I have no particular Desire that Mr. Martin should put the Questions to the Begum; let the Board nominate Mr. Anderson to this Commission, or Mr. Maxwell, if he understands the Language, or join Mr. Martin to both these Gentlemen; I have no Objection to either; but I must object to Mr. Goring, because I believe that if he is present the Begum will answer the Questions under the Dread of his Authority. I once more refer it to the Board to determine whether Mr. Goring shall or shall not be present on the Occasion.

Mr. Francis begs leave to give the following Explanation, agreeable to the Request of Mr. Barwell.

I am at all Times ready to give an Explanation of the Motives of my Opinion to any Member of the Board who may desire it, though strictly I am at Liberty to decline it. The Begum, I observe, is suspected to be under the Influence of Mr. Goring. If, after the Declarations she has made to him, and which, from the above Suspicion, he may be supposed to have extorted from her, she should afterwards be examined by another Person in Mr. Goring's Absence, and vary from her first Declaration, we may expect that Mr. Goring will then complain that opposite Influence has prevailed over her to do so. Let the Questions be put into Writing and read, or delivered to her publicly, and then I think there can be no Ground for a Suspicion of undue Influence of either Side.

Mr. Barwell.—I admit the Justness of the Argument on which Mr. Francis founds his Opinion for joining Mr. Goring with Mr. Martin; but as the Governor's Objections to that Gentlemen are thought by him to be very material, and I coincide with him in that Opinion, I am against Mr. Goring's being present when the Questions the Governor has desired are put to the Begum. As there are Objections likewise started to Mr. Martin, I am against that Gentleman being present, particularly as there are Two others to whom no Objection has been made.

Agreed, That the Questions proposed by the Governor General be translated into Persian, to be delivered to the Begum in the Presence of Messrs. Goring, Maxwell, Martin, and Anderson, and that the Paper be transmitted to these Gentlemen for that Purpose, with the following Directions.

To Messrs. Goring, Maxwell, Martin, and Anderson.

Gentlemen,

Questions to
be delivered
by Messrs.
Goring,
Maxwell,
Martin, and
Anderson.

We transmit you enclosed a Paper addressed to Munny Begum, containing sundry Questions to which we are desirous of obtaining her Replies. We therefore direct that you cause the said Paper to be delivered to her in your Presence; and, in the Name of this Board, you will at the same Time request to be furnished with her Answers to each Article in Writing, which, when delivered, are to be forwarded immediately to us; but we positively direct that you enter into no Conversation with the Begum, either jointly or separately, upon the Subject, or the Contents of the Paper.]

Fort William, June the 8th, 1775.

We are, &c.

Nuned Roy
to General
Clavering.

General Clavering lays before the Board some Persian Letters which he has received from Nund Roy at Moorshedabad; also a Translation of Two Papers contained in one of the said Letters, which is as follows.

* Sic in Orig.

Translation of Two Papers enclosed in the Letter from Nund Roy to General Clavering, received 6th June 1775, Particulars of which was * received by the Governor and his Servants from the Information of intelligent Servants of the Nizammut, &c. 7,33,876 3 3, exclusive of what was received by Mr. Middleton, which will appear from Mr. Goring's Letters, (viz.)

On the Governor's Arrival at Cossimbuzar, and appointing the Begum and Rajah Goordas to their Offices, from the 17th of Jenmaud ul Owil, } 5,52,000 — —
the 14th Year, viz.

At Cossimbuzar, by Pursing, Brother to Cantoo Baboo, by way of } 1,50,000 — —
Entertainment to the Governor on his Arrival there, fixed at 2000 R' per Day

For the appointing of the Begum, given in Calcutta as a Present, viz. }
One Lack to Cantoo Baboo from the Begum's Private Treasury, and One } 2,00,000 — —
Lack by Nundcomar, conformably to the Begum's Order of the 12th of }
Assum 1179

For the Present of Jewels and Cloths, without the Papers it can't be } 25,000 — —
exactly ascertained, about

For Winter Cloths, viz.

On the 14th Year, — — — R' 18,000 — —

In the 15th Year, — — — 12,000 — —

30,000 — —

The Entertainment from Yetteramo Dowlah, Meer Sidoo, Prince David, } 1,00,000 — —
the Seats Mahumud Erye Chan, is Mahumud Yaz Chan, &c.

To Cantoo Baboo on the Begum's Appointment to the Management } 47,000 — —
of Affairs

On the Appointment — — — 40,000 — —

By a Kellaut, Pearls, Elephant, &c. — — — 7,000 — —

5,52,000 — —

Received by Santee Ram, — — — 1,52,876 3 3

Viz. On the Begum's Appointment, — — — 40,000 — —

The Fourth Part of the Advance to Mootugheel, } 92,876 3 3
at different Times, and in different Sums

For Winter Garments, — — — 20,000 — —

For a Present to Behevannee Meter and Nien Sook
(Ameens to the Governor and Mr. Middleton), on their
Departure, (viz.)

The Present from the Nauab, — — — 17,000 — —

Ditto, from the Servants of the Government, — — — 12,000 — —

29,000 — —

Total, R' 7,33,876 3 3

Translation of the Second Paper.

Particulars of the Profits of Munnee Begum, from the 1st of Jemmaud ul Sane of the 14th Year, to the 15th of Ribbi ul Awe of the 16th Year, from the Information of intelligent Persons and Accountants, viz.

Two Months Wages, as Present from all the Sepoys and Domestic Servants,	1,33,250 — —
Viz. For Jemmaud ul Sane of the 14 th Year,	66,625 — —
For Ribbi ul Sane of the 15 th D ^o	66,625 — —
By Reduction of Servants Wages, conformably to the Advice of the Governor at different Times	2,59,754 4 2
By Presents received for continuing the Superintendants and Accountants in their Offices, and Two Months Wages received from others	96,000 — —
By Profit on the Batta of Gold Mohurs and Rupees, and by the Purchase of Jewels, &c.	1,50,000 — —
Viz. By Batta or Rupees, &c.	75,000 — —
By Purchase of Jewels, &c.	75,000 — —
By a false Charge in the Account of Private Expences of Money laid out	20,000 — —
By D ^o for Presents made in the Years 14 and 15,	
N. B. 30,000 R ^s are charged, Five of which are expended.	25,000 — —
By Salams received during her Administration,	25,000 — —
Received by Yitbar Ali Chan, viz.	
By affixing his Seal to Papers,	10,000 — —
By Knavery in the preparing Buildings,	40,000 — —
By Cash converted to his own Use in the daily	14,000 — —
Pay to the People at Mootiegeell	64,000 — —
Total,	7,73,004 4 2

Ordered, That the Letters from Nuned Roy to General Clavering be sent to the Persian Office to be translated.

The Governor General.—The General will excuse my taking notice of an Irregularity which I think it the Duty of the Board to put a stop to, in the Letter addressed to him by the Begum, on a Subject on which she was desired to give her Answer in Writing to Mr. Goring; and therefore, as an official Paper, it ought either to have been addressed to Mr. Goring, in consequence of the Letter sent to him, or to myself, as the only Person authorized to correspond with the Powers and Princes of Indostan, among which the Begum has always been ranked. I therefore move, That the Begum be acquainted, that, in all her future Communications with the Board, on public Business, she is to address herself to the Governor.

Irregularity in the Begum's Address.

General Clavering.—The Letter I received from the Begum came inclosed in a Letter addressed to the Governor General and Council, from Mr. Goring. It was sent to me by the Secretary of the Board; I brought it with me to the Council the next Morning, pursuing in this Step the same Rule which I have followed when I have received Letters from the King Shaw Alum and the Nabob of Arcot. I have never answered any of these Letters, excepting that of the Nabob of Arcot, by Permission of the Governor General, returning to him the Present which he sent me. As I think that the Governor General stands now in a different Predicament with regard to the Begum, that he would have done had he not been accused by her of taking Presents, I am of opinion that no such Application should be made to the Begum at present. It appears by a Letter entered in the Persian Correspondence from the Begum to the Governor General, that she expressly applied to him for his Leave to write to the Members of the Board, desiring that he would send her our Names, and acquaint her to whom it would be proper to write, saying, that she should forward her Letters inclosed to the Governor, who, she said, was dearer to her than Life, for his Perusal; after which she desired they might be delivered to the said Gentlemen in whatever Manner he might think proper.

* Sic in Orig.

The Governor General.—The Proposition made to me by the Begum was, that Letters of Compliment should be written from her to the Gentlemen of Council on their Arrival; and it is certain that I desired her instantly to write such Letters, conceiving them to be necessary Forms of Civility; but I do not conceive that my Acquiescence in this Instance can in any Construction be applied to authorize an official Correspondence contrary to the express Orders of the Company in their original Instructions. The General has quoted an Expression of the Begum's Letter to me, which may throw a Ridicule on the Character of the Writer in the Judgment of those who are not acquainted with the Style of * Oriental Writer. Whatever Sense these Words were meant to convey, I am certain that they were not written from any Motives of particular Kindness; if they

* Deest in Orig.

they were, it appears that I have lost my Title to them, since I find precisely the same Words made use of in the Letter now before the Board to the General.

General Clavering.—I refer to the Begum's Letter, entered upon this Day's Consultation, and cannot find any Expression which conveys the Sense of that Kind of Relation which is mentioned in the Letter to the Governor General.

The Governor General.—I am sorry to bear a Share in swelling the Consultation with a Subject which appears to me to be so very unimportant; but as the General has thought it of Consequence, I desire the Translation of the introductory Paragraph of the Begum's Letter to the General may be inserted in this Place.

To the General, high in Dignity, eminent in Rank, dearer than Life, whom God preserve, after presenting you with my Prayers, which are innumerable for your long Life and Prosperity, be it revealed to your enlightened Mind.

Mr. Francis.—I do not think the Begum, who is a Subject of this State, can properly be considered as one of the Princes or Country Powers of India; but setting that Question aside, I am of opinion that the barely receiving a Letter from any of the Indian Princes does not amount to the carrying on a Correspondence with them, which we are restrained from by our Instructions: Such Letters should be immediately laid before the Board, and if they appear to require an Answer, it should be made in the Name of the Governor General. It is not probable that any Indian Prince will continue to write Letters to Gentlemen who decline returning Answers to them.

Mr. Barwell is for the Motion of the Governor General.

Colonel Monson.—I do not look upon the Begum, in her present Situation, or at the Time she wrote the Letter to General Clavering, to come within the Description of those Powers with whom we are restrained by the Court of Directors to correspond. The General having received a Letter, cannot be deemed holding a Correspondence with any Person; for it is impossible for him to prevent being addressed by Letter. The General presented the Begum's Letter to the Board on the first Consultation which was held after his receiving it; and the Board have not authorized the Governor General to give any Answer to it. The Governor General, I apprehend, by the Orders of the Court of Directors, is under the same Restrictions as any Member of the Board with regard to his Correspondence with them, for he is only to write such Letters as may be approved of by the Board, and to lay before them such Answers as he may receive. I think it unnecessary to acquaint the Begum, that in her future Communications she is to address the Governor General only.

Resolved, That it is not necessary to acquaint Munny Begum, that in all her future Communications with the Board she is to address the Governor General.

General Clavering.—I move that a Request be made to the Governor General, to declare whether, conformably to the second Article of the Company's Instructions, he has laid before this Board all the Letters which he has written to the Begum since our Arrival.

The Governor General.—This is a new Mode of producing Accusations, to which I shall not give my Assistance. If the General knows of any Letters which I have written to the Begum, let him produce them. I have many Reasons for not answering this Call at the Board; but there is one particular one which I will mention, that I cannot point out with Certainty all the Letters I have written; some containing mere Matters of Compliment, or Subjects of no Importance, may have been dictated to any Moonshy who was present, and perhaps no Translations of them made; but I will endeavour to collect the whole of my Correspondence with the Begum, if there is any Part of it not entered in the official Copy; and will certainly at a proper Time transmit it to the Court of Directors.

General Clavering.—As the Governor General acknowledges he has written Letters, or may have written Letters, which he has not communicated to the Board conformably to the precise Instructions of the Court of Directors, I move that a Letter be written to Mr. Goring, to acquaint the Begum that she do deliver up to him all the Letters which have been written to her from the Governor General since the Commencement of this Government, or by his Banyan; because I have seen in one of the Begum's Letters to the Governor, that she refers him for further Particulars to Cantoo Baboo.

The Governor General.—I have no Objection to the Motion, provided the Demand is made by some other Person than Mr. Goring. But I desire that it may be added in the Instructions, that she be requested to communicate all the Letters received from General Clavering.

Mr. Francis agrees to the Motion.

Mr. Barwell had retired before this Motion was made.

Colonel Monson has no Objection to it.

Agreed that the following Letter be now written to Mr. Goring.

To Mr. Charles Goring.

Sir,

We have received your Letters of the 26th and 27th Ult^o, and 1st and 3d Instant, with the several Inclosures to which they refer.

We

We direct, that on Receipt of this you apply to the Begum, to deliver up to you, for the Information of the Board, all the Letters which she may have received from the Governor General, from General Clavering, or from Cantoo Baboo, the Governor General's Banyan, since the Date of the Commencement of the present Administration; and that you transmit the same to us without Delay.

We are to observe, in Reply to your Letters of the 26th Ult^a and 1st Instant, that Nuned Roy being only appointed Head of the Mohrirs, to assist Messrs. Maxwell, Anderson, and Grant, in their Investigation of the Accounts of the Nizamut, his Duty has no Connection with the Business for which we have deputed you to the Nabob's Court, nor yours with that of his Appointment; you will therefore receive the several Accounts, agreeable to our former Instructions, and after having fulfilled the Objects of those Instructions, and delivered them over to the above Gentlemen, you will return to the Presidency.

Fort William,

We are, &c.

8th June 1773.

The following Letter from Mr. Justice Le Maistre, and Mr. Justice Hyde, having been received, is now read.

Honourable Sir, and Sirs,

We have received your Answer to our Letter of the 10th Instant, refusing to comply with our Requisition to be furnished with Copies of any Minutes entered on your Proceedings, in which our Names may have been mentioned, and which may relate to the Exercise of the Authority vested in us by his Majesty's Charter; and which Minutes, we have Reason to imagine, have been sent home to England, without our having had any Opportunity of controverting the Facts which may be there contained.

Messrs Le
Maistre and
Hyde, Judges
of the Su-
preme Court.

You will please to observe, that we did not give you any Reason why we required to be furnished with those Minutes, and desire to be understood, that it was not with any View of condescending to controvert those Facts before your Board, but the Meaning we intended to convey was, that we considered your not having offered us Copies of those Papers (the Facts contained in which we might controvert, if we thought proper, at Home) as an uncandid Proceeding, and a considerable Aggravation of the secret Injury which we conceive to be intended to us by those Minutes.

We apprehend, that in a Matter which concerns our own Honour, we are the properest Persons to determine what are and what are not such Facts as we deem necessary for the Purpose for which we require them. It seems sufficient for our Requisition, that we are concerned in the Contents, and upon that Ground we must beg leave to renew that Requisition, as a Matter of Decency due to our Stations, and which was not denied to the Under Sheriff on his Examination, against whom we do not find there either was or could be a direct Charge properly cognizable by your Board. With regard to that Examination we say nothing more, because he was prudent enough previously to ask, and had our express Permission to attend on your Board, without which we should have deemed it great Misconduct in our Officer to have given to you any Account of our Warrant, or of any Orders we thought proper to give in the Execution of it; and his Attendance on your Summons is to be considered as his voluntary Act, as he was by no means compellable to obey your Orders. The Copy of this Examination of the Under Sheriff, which we have seen, and the Admission in your Letter of the 22d Instant, which we have before us, leaves^a us no Room to doubt that you have thought proper to assume to yourselves a Right of enquiring into our Conduct, and a Liberty of corresponding thereupon with your Superiors, the Court of Directors, both of which we deem highly improper, as it tends to weaken that Independence without which it is impossible to administer impartial Justice.

* Sic in Orig.

The Characters of superior Magistrates are much too sacred to be a Subject of your Correspondence, and more particularly for so public a Correspondence as yours is for the Court of Directors, which immediately after its Arrival necessarily becomes of public Notoriety; and should any Insinuation or Reflection on the Characters of such Magistrates appear upon the Face of that Correspondence, we conceive it to be an Offence of a very high Nature, much more illegal and unwarrantable than a direct Charge, and a much more serious Injury to the Individual, not any wise justifiable, as we apprehend, by the general Powers invested in you by the Act of Parliament, and much less so by the Instructions of your honourable Employers, who seem carefully to have avoided any Interference with our Authority. In support therefore of the Dignity of the Stations in which we are placed by his Majesty's Authority, we think it incumbent upon us to protest in the strongest Manner against any Right you may usurp to make our Conduct either individually or collectively the Object of your Enquiry or Animadversion, either by formal Proceedings at your Board, or by Words or Writings to any Person or Persons whatsoever, declaring that we hold ourselves totally independent of any Control, Check, or Superintendance, of your Board, at all Times, and in all Cases and Circumstances whatsoever; and should there appear upon your Minutes, when they come to be made public, any Insinuation or Reflection which may throw an Imputation upon our, or either of our Characters, and which tends to weaken that

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Respect

Respect which we ought to have in the Eyes of the Public, we shall hold every Individual at your Board, who joins in such Defamation, as personally responsible to us to the utmost Extent of the Law of England.

It would have been in vain that the Legislature had abolished the Mayor's Court, as having been too liable to the Influence of the late President and Council, if the Members of the new Administration should at any Time presume, upon their Weight of Interest at home, to intimidate the Judges from daring to act contrary to the Wishes and Inclinations of the Council, under the Terror of secret and partial Representations of their Conduct, sent home under colour of Information to the Court of Directors, but in fact intended to prejudice them in the Opinion of his Majesty's Ministers, before whom those Proceedings must necessarily be produced.

Just and tenacious of the great Purpose for which it was his Majesty's Pleasure to send us to this Country, neither the tumultuous Clamour of the Multitude, nor the angry Frown of Authority, shall ever move us; and whatever Party-Warmth may at any Time disturb this Settlement, it is our Inclination as well as our Duty to preserve the most dispassionate Neutrality, strictly confining ourselves to the Exercise of our own Powers, and directly pursuing the straight Path of our Duty without swerving to the right Hand or to the left.

We are, &c.

Fort William,
25th May, 1775.

(Signed) S. C. Le Maistre.
John Hyde.

Proposed Answer. General Clavering, Colonel Monson, and Mr. Francis, propose, That the following Answer be written to Mr. Justice Le Maistre, and Mr. Justice Hyde.

To Mr. Justice Le Maistre, and Mr. Justice Hyde.

Gentlemen,

We have received your Letter of the 25th Instant. In our Answer to it we shall not imitate the Style in which you have thought proper to address this Board, but shall adhere strictly to that Moderation which becomes our own Dignity, and which ought to be observed in all the Proceedings of public Bodies, and of Individuals in high and public Stations.

We beg leave however to inform you, that our Reply to your last Letter is not so much intended for your Satisfaction, as for the Clearance of our Conduct and the Information of our Superiors.

1. We did not express or intimate an Expectation that you would condescend to controvert any Facts contained in our Minutes before this Board.

2. The Paper granted to the Under Sheriff was only a Copy of his own Examination. The Minutes entered on our Proceedings contain the several Opinions of the Members of the Council on the immediate Subject of Debate. They are taken for the Information of the Honourable Court of Directors, in consequence of a particular Instruction which we apprehend the Law obliges us to obey. We do not think ourselves at liberty to grant Copies of such Minutes to any Persons who, from loose and uncertain Reports, may conceive themselves to be interested therein, and demand a Communication of them.

3. We now understand for the first Time that the Under Sheriff is your Officer; we had before apprehended that he was appointed by the Sheriff, from whom he receives his Salary; that he was removable at the Sheriff's Discretion; and that he was not a sworn Officer of the Supreme Court of Judicature.

4. Whether or no "the Characters of superior Magistrates are much too sacred to be a Subject of our Correspondence," is a Question we need not enter into with you, as we have not made your Characters the Subject of our Correspondence, neither will we suppose a Case of such violent and illegal Proceedings in the Judges, collectively or individually, as might make it the indispensable Duty of the executive Power to endeavour to check them. At all Times, however, you may assure yourselves that we shall observe your Conduct as Magistrates with an attentive Eye, and that we shall not be deterred, by the Menace which you are pleased to hold out to us, from making a due Representation to our Superiors of every Occurrence which may appear to us to affect the Welfare and good Government of these Provinces.—If we should neglect this Duty, we know not by what Means his Majesty's Ministers can be informed of any Irregularities which may hereafter be committed in the Exercise of the Powers vested in the Supreme Court of Judicature, and which, according to the Doctrine laid down in your Letter, might be carried to the most dangerous Excess, without the Possibility of any immediate Restraint or future Remedy.

We have only to add, that we wish to decline any farther Correspondence with you on the present Subject.

We are, &c.

The Governor General delivers in the following Minute.

The Governor's Minute.

Whatever may be the Resolution of the Board concerning the Requisition repeated in the Letter from Mr. Justice Le Maistre, and Mr. Justice Hyde, dated the 25th ultimo, I think it incumbent upon me to offer my particular Sentiments upon it.

I have already given my Opinion, that the Requisition ought to have been complied with when it was first made and proposed: That such Parts of the Consultation of the 8th ultimo, to which it necessarily alluded, as contained the Names of these Gentlemen, or related to the Exercise of the Authority vested in them by his Majesty's Charter, should be copied and transmitted to them, with an Omission of the Names of the particular Members by whom the several Minutes stood recorded. This would at once have afforded *to the* * to the Judges all the Satisfaction which they had a Right to require, and removed the only Objection which could have been properly made to such a Communication; namely, that it would involve the individual Members of the Board in personal Diffensions, and affect the Freedom of Sentiment which is necessary for the Discussion of Points intended for the Information of our Superiors. * Sicin Orig.

The Examination of the Sheriff and Deputy Sheriff, relative to the Commitment of Raja Nundcomar, unavoidably implied a Doubt entertained of the Legality of the Conduct of the Judges who committed him; and as these Doubts must have been expressed in the Resolution for calling on those Officers, or in the Minutes on which the Resolution was formed, I conceive, that the Judges have an undoubted Right to know what those Doubts were, since they had all the Effect of criminal Charges until they were removed, and the Judges could not know that they were removed; nor if they did, was it to be expected that they could be contented with their Acquittal, in Terms which were not communicated to them, of Charges with which they were also unacquainted.

It is certain, that the Cause for which the Sheriff and Under Sheriff were sent for before the Board, and examined by them, was to enquire whether the Commitment of Raja Nundcomar was legal. The Minutes of Colonel Monson and Mr. Francis strongly imply a Doubt of its Legality, and their Belief that it was the sole Act of Mr. Justice Le Maistre exceeding the Terms of the Warrant of Commitment. The Words of these Minutes to which I allude are as follows:

Extract from Colonel Monson's Minute.

"I do not understand that he was committed to Prison by the Authority of the Judges, but by Two of the Judges acting in their Capacity as Justices of the Peace: That the Warrant of the Justices of the Peace to the Sheriff was for him to take custody of Nundcomar's Person: That these Justices, after having signed the Warrant, went to the House of the Chief Justice, from whence a Note was wrote by Mr. Justice Le Maistre to Mr. Tolfree, Under Sheriff, acquainting him, that it was their Opinion, meaning the Opinion of the Chief Justice, Mr. Hyde, and Mr. Le Maistre, that Nundcomar should be sent to the common Jail, to which Mr. Tolfree immediately committed him without waiting for the Orders of the Sheriff, to whom he had sent a Messenger, and who arrived a few Minutes after he was committed."

Extract of Mr. Francis's Minute.

"I beg leave to inform the Board, that I understand the Raja Nundcomar, since his Commitment to the common Jail, in consequence of the Opinion of Mr. Justice Le Maistre exceeding the Terms of the Warrant of Commitment, has taken no Sustenance, &c." We cannot take the Prayer of the Raja's Petition into consideration, until we are regularly informed by what Authority he is committed to the common Jail. If it should appear, that the Warrant does not express a Commitment to the common Jail, but that such Commitment has arisen solely from the extrajudicial of Opinion Mr. Justice Le Maistre, I then think it may legally be within the Power of this Board to prevent the Death of the Rajah, by relieving him from the vile Confinement under which he has been placed in the same Prison with all the Felons of Calcutta, and securing him in some other Manner under the safe Custody of the Sheriff; this, I conceive, may be done without any Infringement of the Authority of the Supreme Court of Judicature.

It does not appear to me that more would be necessary for the Satisfaction of the Judges, than to inform them, that the Commitment of Maha Raja Nundcomar did appear to some of the Members of the Board, from Circumstances communicated to them, to have been not according to the strict Form of Law, and that it was for this Purpose the Sheriff and Deputy Sheriff were summoned to attend the Board, and to report the Particulars of Nundcomar's Commitment in those Points, which had been represented irregular. I cannot myself see any Impropriety or Objection to the Information which the Judges require being given to them in these Terms. For the sake of Peace, and the Maintenance of the good Understanding so essentially necessary between the Council and the Supreme Court of Judicature, I wish the Board to make some satisfactory Reply to the Letter from Messrs. Le Maistre and Hyde. For the sake of common Justice, I wish this Opportunity given them to acquit themselves of the Imputation standing against them.

Mr. Barwell agrees to the Opinion of the Governor General.

Resolved, That the foregoing Draft be copied fair, and dispatched to Mr. Justice Le Maistre, and Mr. Justice Hyde.

No. 1.

* Sic in Orig. The humble Petition of Siliah Khanim, setting forth, That her Allowance for Seventeen Months to the End of Rabeuffany 13, was altogether paid up by the Company to Munny Bhegum, who has forcibly retained it from her till now, and never given her a Pice. Her Hope, therefore, from the Uprightness and Liberality of the *of the* * Gentlemen, is, that Justice will be ordered her, or the Right of a poor and friendless Widow caused to be restored by the Bhegum, that she may be grateful to God, and cherish the Needy. The Truth alone represented.

26th May 1775.

No. 2.

The humble Petition of the Wife of Ally Murdan Cawn, Widow, setting forth, That her Allowance for Seventeen Months to the End of Rabeuffany 13, was altogether paid up by the Company to Munny Bhegum, who has forcibly retained it from her till now, and never given her a Pice; her Hope, therefore, from the Uprightness and Liberality of the Gentlemen, is, that Justice will be ordered her, or the Right of a poor and friendless Widow caused to be restored by the Bhegum, that she may be grateful to God, and cherish the Needy. The Truth is alone represented.

26th May 1775.

No. 3.

The humble Petition of Wagdy Heeniffah Khanim, Widow, &c. &c. The following Words the same as the two foregoing Petitions.

No. 4.

The humble Petition of Khyruniffah Khanim, Widow, &c. &c. Ditto.

No. 5.

The humble Petition of Acramoniffah Bhegum, setting forth, &c. &c. Ditto.

No. 6.

The humble Petition of Tyzuniffah Khanim, Widow, setting forth, &c. &c. Ditto.

No. 7.

Arzy of Fakeer Mahomed, Sid Dewal of the Top Khanah.

I am a Servant of the Nizamut, and Officer of the Top Khanah. Atwar Ally Cawn, under Promises, frivolous Pretences, has, for Three Years, withheld from me 1310 4 Rupees, the Arrears of my Allowance at the End of the Year 13; of this I formerly complained, but my Situation was not attended to. How long shall I represent the Circumstances of my Distress and Despair? When I am levelled with the Earth, let me hope from your Uprightness and Bounty that I shall receive my Right, and I will pray for your Welfare.

26th May 1775.

No. 8.

Arzy of Loll Sing, Jamadar of the Syer Serishtah.

* Sic in Orig. I am a Servant of the Nizamut; and 6371 Rupees of my Arrears, to the End of the Year 13, has * been withheld by the different Mutasuddees under frivolous Pretences; of this I formerly complained, but my Situation was not attended to, &c. &c.

No. 9.

Arzy of Merzah Aboo, Talib of the Syer Serishtah.

I am a Servant of the Nizamut. Atwar Ally Cawn, for Three Years, under Promises, and frivolous Pretences, has withheld from me R⁶ 6866 : 1, the Arrears of my Allowance to the End of the Year 13; of this I formerly complained, &c. &c. &c.

No. 10.

Arzy of Mahomed Mackoo, Archer Shaggeed Paishah Serishtah.

I am a Servant of the Nizamut; and the different Mutasuddees, under different and frivolous Pretences, have withheld R⁶ 366 : 12 of my Arrears to the End of the Year 13; of this I formerly complained, &c. &c. &c.

No. 11.

Arzy of Wajid Oolah, Jamadar Guard Shagud Paishah.

I am a Servant of the Nizamut. Atwar Ally Cawn, for Three Years, under Promises and frivolous Pretences, has withheld from me R⁶ 1816 : 6, the Arrears of my Allowance to the End of the Year 13; of this I formerly complained, &c. &c. &c.

Translation of sundry Papers inclosed in Mr. Goring's Letter to the Board of the 1st June 1775.

No. 1. (Signed) C. G.

An Extract of a few Particulars contained in the Saurut-hâl, drawn up by Rajah Goordass, which was given into my Hand Yesterday, being Saturday the 26th of Rubber-ul-Awrel (27th of May), between the Hours of Eight and Nine in the Morning, by Kishwar Cawn, Rajah Goordass, Azurbeg, that I might witness it. It is therein written, that the Contents are literally

literally true, that the English Council having come to a Resolution to divest the Bhegum of her Authority, and to give the Administration of all Affairs to the Nabob; and Rajah Goordass had sent Instructions for that Purpose by Mr. Goring, who arrived at the City on such a Day, and waited on the Nabob on such a Day, with whom he remained some Time in private, and afterwards the Hokumnama was read before all the Officers of the Government, and the Directions contained therein were put in execution: That Mr. Goring then went into both the Mahuls (or Apartments of the Women), and came forth some Time afterwards into the Presence Chamber, and sat down, and caused Meer Javad Ally to place his Seal on all the Papers and Records: That Noonda Roy was also present: That the Third Day after his Arrival, Mr. Goring, of his own Accord, put Yatebar Ally Cawn under Confinement, and Two Days afterwards released him of himself: That the Muttisuddies of Debee Persaud, and others, stole a Number of Papers: That Mr. Goring also would not suffer Noonda Roy to interfere in the Examination of the Papers, but sent him away. As the Contents of this Paper were very long, what I remember of them I have committed to Writing.

(Signed) Futta Jung Cawn.

The last of these Papers was not concluded or dated, that if any Thing else occurred it might be added, dated the 27 Rubbee-ul-Awul (28 of May).

No. 2. (Signed) C. G.

Copy of a Memorandum under Signature of Mahomed Futta Jung Cawn.

I Futta Jung Cawn declare, and give this written Testimony, That the Account which I delivered to Mr. Goring is agreeable to the Contents of the Sourt-hâul, except the Expression "that it was drawn up by Rajah Goordass," which I heard from Kishwor Cawn, Auruz Beg to the said Rajah. I did not receive it from the said Rajah; I did not hear from him that he drew it up, nor did I see it in his Hand; God is witness to the Truth of this; but when Kishwor Cawn pressed me to affix my Seal to it, I inquired of him, Whose Paper is this? Who drew it up? He then made use of the Rajah's Name, and told me to seal it without any Apprehension. It was in consequence of what he told me, that I asserted in my former Relation, that Rajah Goordass was the Author of this Paper; the Remainder of my Relation was agreeable to the Sourut-hâl. This may be depended on; I have written and given this as my Deposition, to be made use of, if it is necessary, to prove the Truth of this Affair, dated 27th of Rubbee-ul-Awul (28th May).

Mark of the Signature of Futta Jung Cawn.

[Seal.]

No. 3. (Signed) C. G.

Meer Doolah declares, That Kishwor Cawn sent for him, and obliged him to set his Seal to a Paper; the Contents of which he is entirely ignorant of, and to which the Seals of Koub Ullah, Beg-Sedee Mussoud, Merza Abdullah, Beg Sheik Mahomed, Ashuk Smaum, Buksh Cawn, and Ally Mahomed Cawn were affixed.

[Meer
Doola.]

No. 3. (Signed) C. G.

Mahomed Ashuk declares, That Kishwor Cawn brought him a Paper containing some Writing, and said to him, Set your Seal to this Paper: That he asked Kishwor Cawn the Contents of it, who replied, The Nabob and the Rajah have directed, that you should set your Seal to this Paper: They know nothing of this Matter*.

[Mahomed
Ashuk.]

No. 3. (Signed) C. G.

Sedee Massafoud declares, That Kishwor Cawn and Deen Ally sent for him, and said to him, Set your Seal to this Paper (producing a long Paper in which something was written): That Deen Ally then took his Seal from him, and affixed it to the said Paper: That when he asked Kishwor Cawn and Deen Ally the Contents of the Paper, they replied, You shall be informed of them, or a Copy shall be given to you. Are you faithful or disaffected?

[Seedy
Moffaod.]

No. 3. (Signed) C. G.

Miaram Commandant declares, That he was sitting in his own House when Kishwor Cawn sent one of his People to him, who said to him, The Maha Rajah has sent for you; come to him:

* It does not appear from the Original, whether this Sentence is Part of Kishwor Cawn's Reply, or an Assertion of Mahomed Ashuk's. J. H. D.

That when he arrived in the Audience Chamber, Kishwor Cawn said to him, the Maha Rajah did not send for you; come with me, and set your Seal to this Paper; there are other Seals to it; Jaffier Beg has affixed his Seal to it: That he enquired the Contents of the Paper, and was answered, that Mr. Goring was arrived, and that the Nabob was invested with the Administration of Affairs, and the Begum deprived of Authority: That that Paper being sealed was to be sent to Mr. Goring: That he then set his Seal to it.

Mearam.

No. 3. (Signed) C. G.

Imaum Bukh and Ally Mahomed declare, That they were sitting in the Audience Chamber, when Kishwor Cawn came to them and said, Set your Seals to this Paper (producing one in which something was written); the Seals of others are already to it: That when they enquired the Contents, Kishwor Cawn said to them, It contains the following Particulars: That the Nabob is invested with the Administration of Affairs; Rajah Goordas is Dewan; the Begum suspended from her Employment; and Yateban Ally Cawn had been imprisoned and released at the End of three Days: That Nooda Roy, who lately arrived, set his Seal on all the Papers; and that Rajah Purbooram had opened them all: That they then gave their Seals to Deen Ally, who affixed them to the said Paper.

Imaum
Bukh
Mahomed.

Ally
Mahomed.

No. 3. (Signed) C. G.

Khoub Ullah Beg declares, That he was sitting in the Audience Chamber, when Kishwor Cawn came to him, and asked for his Seal, and that Deen Ally took a Paper in his Hand, and set down by him, and said, Set your Seal to this Paper: That he replied he had not his Seal with him at that Time: That Deen Ally told him to send for it: That he did so, and gave it into his Hands; and that Deen Ally affixed it to the Paper: That when he enquired of Deen Ally the Contents of this Paper, he answered, Others have set their Seals to it; do you do likewise.

Khout
Ullah
Beg.

No. 3. (Signed) C. G.

Jaffier Beg declares, That he was sitting in a private Part of the Audience Chamber, and Kishwor Cawn, who was in the public Part, sent for him, and said to him, Set your Seal to this Paper: That he replied, Give me the Paper, that having examined it in conjunction with others, I may set my Seal to it: That Kishwor Cawn answered, What Business have you with this Paper, affix your Seal to it: That he did not at that Time comply; but going in the Evening to the Rajah's House to pay his Compliments, Kishwor Cawn again told him to set his Seal to the Paper, which was to be sent to the Gentlemen, not mentioning to him the Name of any particular Gentleman: That he told him the Paper contained, that Mr. Goring had * bought Instructions from the Council, and had invested the Nabob with the Administration of Affairs, and had released those Persons whom he at first put under confinement, and had opened the Papers which had been sealed up: That he heard these Particulars from Kishwor Cawn, but the Paper was not read to him: That he gave his Seal into the Hands of Kishwor Cawn, who affixed it to the Paper: That Mr. Goring enquired of him, if he had voluntarily affixed his Seal to it, and that he replied to him, in the Presence of the Nabob, that it was not a voluntary Act.

* Sic in Orig.

Jaffier,
Defender of the
Mahomedan Faith.

No. 3. (Signed) C. G.

Mr. Goring asked the Nabob the following Question: I learn from Jaffier Beg, that Kishwor Cawn says that I released the Persons whom I myself had put under confinement; did I do so or not? The Nabob replied, I imprisoned; and I also released them.

No. 3. (Signed) C. G.

Mahomed Jewren and Mahomed Villâet declare, That they were sitting in the Audience Chamber when Kishwor Cawn brought a Paper containing some Writing, and told them to set their Seal to it: That they replied, We have not read it, and are not acquainted with the Contents; inform us of them: That they told their Vackeel to read it, but that Kishwor Cawn would not give it to him; and expressed great Anger against him: That he gave them this Account of the Paper: That it contained the following Particulars: That Mr. Goring had brought a Letter from the Council; that the Nabob was invested with the Administration of Affairs, the Begum displaced, and the Rajah was Dewan; that Yatebar Ally Cawn, having been put under confinement, recovered his Liberty at the End of Three Days; and that Rajah Purbooram had broken the Seal

Seal of Rajah Noonda Roy, which had been affixed to the Papers, and opened them: That having heard this, they set their Seals to the said Paper.

Mahomed Jewren.

**Bunda Durga.
Vilhet Cawn.**

No. 3. (Signed) C. G.

Kouda Buksh Dufteerbund declares, That Kishwor Cawn sent for him into the Audience Chamber, and said to him, Have you your Seal about you? That he replied, his Seal was at the Office: That he afterwards brought his Seal to Kishwor Cawn, and gave it into the Hands of Deen Ally: That he enquired what were the Contents of the Paper, and was answered by Deen Ally, that it was a Mahuzzar Namma to which the Shiristaders had set their Seals; and that he must also set his to it: That he accordingly set his Seal to it.

**Bunda Durga.
Khoda Buksh.**

No. 4. (Signed) C. G.

Sheik Deen Ally declares, That he was sitting in the Audience Chamber, in Company with several Gentlemen, when Kishwor Cawn, taking a Paper in his Hand, went to Jewan Cawn and other Jemautdars, who were sitting there, and caused them to put their Seals to it, and that he enquired of him where Bahadre Ally was, and desired that he would procure his Seal to the said Paper: That he answered, that Mahomed Ally, having paid his Compliments, was returned to his House: That Kishwor Cawn replied, Set your Seal to it: That, as he had Occasion for his Spectacles to enable him to read, he sent for them: That Kishwor Cawn said to him, the Substance of the Paper is, that Mr. Goring is come here by Order of the Governor and Council, and has invested the Nabob with the Administration of Affairs, made Rajah Goordafs his Dewan, and displaced the Begum: That Yatebar Ally Cawn, who was put under confinement, recovered his Liberty, at the End of Three Days; and that Noonda Roy, who sealed up all the Papers, had been displaced by the Presence; and that a Mohurreer, on the Part of Rajah Peerbooram, and another on the Part of the Rajah, have been and opened the Papers. These are the Contents of the Paper; put your Seal to it: That, as he had no Seal, he set his Hand to it. Dated 28th Rubbee-ul-awul (29th May).

(Signed) Sheik Deen Ally.

No. 5. (Signed) C. G.

Arzee from Kishwor Cawn.

As Noonda Roy has long entertained Friendship for me, in Consideration thereof he sent me, by one of his own People, a Rukka, under his Seal, accompanied by a Souruthâl, under the Seals of Ten or Twelve Persons. The Chit was as follows: I am at present forbid to enter the Killah; I therefore send you a Souruthâl, under the Seals of Ten or Twelve People. You must procure the Seals of Five or Ten of the Nizamut Officers to it, and return it to me; by which you will do an Act of Friendship, and confer the greatest Obligation on me. Out of Friendship for Noonda Roy I shewed this Souruthâl to the Officers of the Nizamut, and desired them, that if they thought proper, and had no Objection, they would affix their Seals to it: Accordingly, having seen the Souruthâl, and the Seals of the Witnesses, they all voluntarily set their Seals to it. Having conformably to Noonda Roy's Desire procured Seals to the Souruthâl, I sent it back to him by his Servant. You are the Ruler of the Country: I am therefore hopeful that you will send for Noonda Roy, with the Souruthâl, to your Presence; and do Justice.

B. Signature, which I imagine to be the Nabob's, in token of his having perused and agreed to it.

J. H. D.

No. 6.

A true Account of what happened on the Arrival of Mr. Goring at Moorshedabad of the investing the Nabob and Rajah Goordafs with the Administration of Affairs, and of the displacing the Begum, and Yatebar Ally Cawn, in consequence of Orders from the Governor and Council for the Regulation of the Company's Affairs, from the 13th Rubbe-ul-Awul or 14th May of the present Year. All such as are acquainted with these Circumstances are requested to give Evidence to the Truth of the following Particulars:

On the 13th of Rubbee-ul-Awl, or 14 May, Mr. Goring arrived at the House of Mirza Zineul Abdien, in the City of Moorshedabad; on the 15th, Mr. James Grant carried Noonda Roy, and introduced him to Mr. Goring, who received him in the most gracious Manner, and told him to remain near him, and conduct the Company's Business. Mr. Goring informed Mr. Grant, that on account of the Fatigue which he had suffered from his Journey, he could not go to the Killah that Day, but that he would go and visit the Nabob on the Morrow, and act agreeable to his Instructions from the Board. On the 16th, Mr. Goring accordingly went with his

his Instructions to the Kellah, and waited on the Nabob, and opening his Instructions in the Presence of all the Officers of the Nizamut, he made every one acquainted with their Purport. About Three Quarters of an Hour after his Arrival in the Kellah, he went with the Nabob and the Rajah to the Munny Bhegum, and informing her of the Purport of his Instructions, divested her of the Administration of Affairs. Mr. Goring then came singly into the Audience Chamber; after a few Minutes, the Nabob and Rajah joined him, when he sent for Noonda Roy, and giving his own Seal into the Hands of Meer Jowad Ally, the Nabob also giving his to Salla Mooteelal, they directed him to take possession of all the Papers and Records, and to affix the Seals to them; afterwards, taking Ten Hircarrahs from Ungnoo Sing, they appointed them to attend on Noonda Roy, and gave him the strictest Directions to place Mohuffils on all the Officers and Records, and to take from every one of them a regular Machulka to this Purport, that all the Papers from the Beginning of Suffeer of the 6 Sun, to the 16th of Rubbee ul Awul of the 16th Sun, are under the Seals; and that if other Papers shall come to light they are liable to Punishment for it. In consequence of this Order, Mohuffils were placed upon, and a Machulka to the above Effect was taken from every one of the Keepers of the Records. Mr. Goring remained in the Kella all that Night, and in the Evening of the same Day, he sent a Chubdar to bring Khosaul Chund, Yatebar Ally Cawn's Peishwar, who formerly, and till the 13th Sun, held the Office of Serishtadar to the Sirah under the Nizamut: In about an Hour and a Quarter the Chubdar returned, and informed his Master that he had brought Khosaul Chund; on this Mr. Goring charged Noonda Roy, in the strongest Terms, not to permit Khosaul to depart out of his Custody till he had given up all the Papers of his former and present Offices, that they might be put under Seal, and also a Machulka in the customary Forms. Noonda Roy accordingly sent him to Yatebar Ally Cawn. The Peishwar and Chubadar soon after returned with Eight large Parcels of Papers loaded on a Dooly, and deposited them under the Seals in the Cutcherry, and also gave a Machulka in the usual Forms; afterwards Rogoonaut Pundit, Treasurer; Munsurram, his Gomastah; and Ramnarain, his Peishwar, took all the daily Accounts of the Treasury from thence, and carried them to the House of the former at Punditpore. This being reported to Mr. Goring, he immediately dispatched Four Sepoys under the Conduct of one of Meer Juwad Ally's People, to Noonda Roy, directing him immediately to place the Sepoys as Mohuffils on the Treasurer; to get possession of the Papers, and put them under the Seals, and not to withdraw the Sepoys till he had received the Papers. In little more than an Hour afterwards, the Treasurer delivered up the Papers, which were deposited under Security of the Seals, and gave a Muchulka in the Form above specified. On the 17th of May, Mr. Goring employed himself from Morning till Evening with the greatest Assiduity in the Prosecution of the Company's Business, and then went to Terrabaug and remained there all Night. On the 18th, in the Morning, Noonda Roy went there to pay his Compliments; immediately on his Arrival, Mr. Goring directed him to place Mohuffils wherever they were necessary, and to procure, without Delay, such Papers as still remained, and to take Machulkas; and told him, that he expected Rajah Purbooram in Two Days, when they must conjointly exert themselves in the Prosecution of the Company's Business; Noonda Roy replied, That they would conduct themselves in the Manner most advantageous to the Affairs of the Company and the Nabob. On the 19th, in the Evening, Rajah Purbooram arrived, and immediately waited on Mr. Goring. On the 20th, in the Morning, Mr. Goring came to the Kellah, accompanied by the said Rajah, and introduced him to the Nabob, desiring of him, that no Step might be taken in the Business of the Cutcherry without the Knowledge of the said Rajah; afterwards the Nabob, Mr. Goring, and Rajah Goordas, being assembled in the Europe Chamber, sent for Yatebar Ally Cawn, and the Officers of the Meerfamenec and Bahlah; all those Officers proved on Yatebar Ally Cawn the Receipt of 15,000 Rupees collusively from Ally Cawn, for his Appointment to the Office of Meesaman, in the Room of Nussur Ullah Cawn. Mr. Goring immediately placed a Guard of Sepoys over Yatebar Ally Cawn, and Collicherrun, the Keeper of the Bahlah Records, and Baugwut Durr, the Treasurer's Gomastah. The 21st was employed in the same Business, and Mr. Goring continued at Ferrah Baug. On the 22d, from about Five in the Evening till Nine at Night, Rajah Peerbooram, accompanied by Ungnoo Sing, were with the Munny Bhegum employed in accommodating Matters, and afterwards went to Mr. Goring at Ferrabaug. On the 23d, about Ten in the Morning, Mr. Goring, accompanied by Rajah Purbooram, coming to the Kellah, * *Rajah Goordas spoke to the Nabob for the Release of Yatebar Ally Cawn; a few Minutes after which he was set at Liberty.* The Nabob, Mr. Goring, and Rajah Perbooram, taking with them Yatebar Ally Cawn, then went to the Munny Bhegum. On the same Day, Ten Mohoreers came into the Curcherry from Rajah Perbooram, and published Mr. Goring's Orders: That the Papers which had been taken into Charge should be opened,

* I think it necessary to remark, that this Sentence is by no means clear in the Original; I have translated it literally; but what precedes and follows it, leads me to think that it was meant to be expressed, that Mr. Goring and R. Perbooram spoke to the Nabob and Rajah Goordas for the Release of Yatebar Ally Cawn; but the Omission of the Conjunction *and* makes the Sense as I have translated it.

J. H. Doyly.

endorsed,

endorsed, numbered, and regularly placed. On this, Noonda Roy represented to Mr. Goring, that it would be proper to give notice of the Opening of the Papers to Mr. Maxwell, and the other Three Gentlemen appointed by the Council to examine into them. Rajah Perbooram enquired of Mr. Goring his Resolution in consequence of Noonda Roy's Representation. Mr. Goring, on hearing this, flew into a Passion, and said, I shall act agreeable to my Instructions; if Noonda Roy does not come in to the Cutcherry, you are nevertheless to prosecute the Business. Noonda Roy, apprehending the Displeasure of the said Gentleman, went immediately, accompanied by Five Mohoreers, to the Cutcherry, where all the Officers of the Nezamat were assembled, and began to indorse, number, and to place the Papers in Order. In the Course of the whole Day, and till Nine at Night, 4,737 single Papers were finished. On the 24th, Rajah Perbooram and Ungnoo Sing brought about an Accommodation between the Munny and Baboo Bhegums, under the Sanction of Oaths, on the following Terms: That they should both agree in their Relation respecting any Matter that should be brought to light by the Researches of Noonda Roy. On the same Day, 14 Mohoreers on the Part of Rajah Perbooram, and 10 on the Part of Noonda Roy, went to the Cutcherry, and applied to the taking an Account of the Papers. In the Afternoon, Debeeperaud, a Serishtadar, took a Bundle of Papers from a Heap, and examined them separately, and took from amongst them Two Papers relative to false Entries in the Account Collections, and laid them near his left Thigh. Bulram a Mohurer, who was sitting behind Debeeperaud, with great Art bent himself forward, and slyly took away these Papers. This being seen by Noonda Roy's Mohurrers, they opposed his Design, asking him where he was going to carry those Papers. On this Munnear Sing, a Mohurrer of the Dewanny, with the greatest Expedition took the Papers out of Bulram's Hand, and replaced them in the Bundle from which they had been purloined. Jaggernaut Auharje, one of the Perbooram's Mohoreers, took Three Papers relative to the Receipts of the Khalsah out of the Hand of Debee Persaud, and set himself secretly to make Copies of them, but being discovered and prevented by Noonda Roy's Mohurrers, immediately tore what he had copied, and put it in his Cummerbund. Debee Persaud instantly replaced them amongst the others. The Business of indorsing, &c. was stopped that Day. As these are the Records of a noble House, there are probably Two or Three Crores of distinct Papers which would take at least Two Years to indorse, &c. in the Plan now commenced. How are they then to be examined into? On the 25th Noonda Roy, apprehensive of incurring the Displeasure of the Council, went to Rajah Goordass and Rajah Perbooram, and gave them an Account of the Indorsement, &c. of the Papers, and represented that the Mohoreers would be employed from Morning till Night for the Space of Two Years before they could finish them, and that the Company undoubtedly would not pay them their Allowances during all that Length of Time; that he never saw or heard of such an Undertaking; that after Two Years Delay, when the Account of the Papers should be transmitted to the Council, they would gain no Credit by it, besides that if all the Papers of the Nabob's Sircar should remain under Charge for Two Years, the Business could not possibly be conducted. In consequence of this Representation Rajah Goordass sent for Three or Four Serishtadars, and asked them in what Manner it had been customary to indorse the Papers; they replied that it had been usual to put a Seal on every large Parcel and to write on it to what Department it belonged, but they never saw or heard of an Instance of indorsing and numbering the Papers separately; Rajah Goordass accordingly directed them to proceed in the indorsing of Papers in the usual Way, that the Business of the Company might not be stopped. Rajah Perbooram, being greatly disheartened, took leave of the Nabob and went to the Apartments of the Munny Bhegum, and remained Two Hours in private Consultation with her: During this Period he sent a Chubdar to call Sumboonaut Keeper of the Bahlah Records; Noonda Roy made an Excuse for his Non-compliance, saying that the Instructions from the Council forbade any Serishtadar or Mohoreer to have Admission to the Bhegum till the Examination was brought to a Conclusion, and that it would be improper to act in opposition to them; that when Rajah Perbooram came to the Cutcherry he would send Sumboonaut there, that he might make what Enquiries of him he thought proper. On this Rajah Perbooram went from the Kellah to Mr. Goring, and made use of a great deal of abusive Language against Noonda Roy. At Seven in the Evening of the same Day he sent for Yatebar Ally Cawn to Ferrabaug, and when he arrived they consulted together and presented an Arzee from Debee Persaud and other Serishtadars and Mohoreers against Noonda Roy to Mr. Goring, with a View to hurt the Affairs of the Company, and to prevent an Examination into the Papers. They also sent a Copy of the Arzee to Rajah Goordass for his Information. On the 26th, Rajah Perbooram accompanied Mr. Goring into the Kellah, and caused the said Gentleman to give an Order to Rajah Goordass to prohibit Noonda Roy from entering into the Kellah. The Rajah made answer, Noonda Roy gave in a List to the Council of Ten Lacs of Rupees more or less, and was sent here, how can I forbid him to come into the Killah? it is at your Option. Afterwards Mr. Goring changed the Subject, saying that he would appoint Moharreer on his Part, and that the Rajah should likewise appoint one who should carry on the Business. The Rajah replied, Without Noonda Roy, I will never on any Account go near the Papers. Rajah Perbooram afterwards caused Baugweer Durr, Gomastah to Chiton Durr, the Bahlah Gomastah, who was put in Confinement with Yatebar Ally Cawn, to be released, and then went home.

Gourdass went to the Havellee of Hussen Couly Cawn; Noonda Roy continually cried out on the Council and Company for Justice, and said, all the former and present Officers, against whom the Embezzlements are to be proved, are protected by the Influence of Rajah Perbooram, which is the Cause of great Disadvantage to the Company's Affairs; I am therefore no longer answerable for the Sums embezzled, the Charge devolves on Rajah Perbooram. On the 27th at Noon Rajah Gourdass received a Note from Mr. Goring, desiring him to appoint some confidential Mohoreer to attend at the Cutcherry on his Part, that the Papers might be adjusted in his Presence. The Rajah wrote an Answer to this Purport; You are the Master, whether I appoint a Mutsuddy or not, is of no moment. Afterwards Rajah Perbooram, attended by his own Mohoreers, coming into the Cucherry, gave Orders to each of the Serishtadars to open the Parcels of Papers which had been taken charge of. The Parcels containing the Records of the Dewanny, the Papers of the Serah Bukshy, and of the Servants of the Nizamut, were accordingly opened. The former and present Serishtadars and Managers of Affairs of the Nizamut, &c. who have fraudulently embezzled large Sums and made false Entries in the Accounts to enable them to hurt the Affairs of the Government, by secreting the Papers, procured an Order from Rajah Perbooram that no Person should be present at the Cutcherry whilst the Examination was carrying on, except his own Mohoreers and the former and present Serishtadars. About Seven in the Evening Mr. Goring came into the Kellah, and sent for Rajah Perbooram and Rajah Ram Sewick, and the Papers remained open from Noon till Eight at Night. Whoever is acquainted with these Circumstances, let them witness to the Truth of them by signing this Paper, or giving Permission to others to sign for them, and they will be praised by Men and rewarded by God.

Kishwor Cawn presented an Arzee in his own Name to the Nabob. In consequence of a Request contained therein, the Nabob sent for Noonda Roy, who presented him with a Paper. The Nabob said "I knew nothing of this Paper:" The Rajah also said, "I know nothing of it, I saw that it was presented to the Presence."

(30th May.)

Dated the 29th Rubbee-ul-Awul.

Names of the Witnesses.

Villaet Khaun, Meer Khorum Ally, Gunga Durr, Kullunder Khaun, Davy Doss, Hur Pershaud, Pungaul Roy, Natial Chund, Mahomed Jummal, Mahomed Hiat, Mahomed Jewun, Koub Ullah Beg, Ally Mahomed, Imaun Buksh, Mahomed Meer Doola, Sheik Voolee, Ullah Jemautdar, Bhola Naut, Sheik Deer Ally, Mier Khire-Ulla, Khada Buksh, Dufsturbund, Momen Beg, Miaram, Mohomud Ashuks, Mahomed Jaffier Beg, Seedy Mussaoud Gungaraw.

No. 7.

I Meer Jawred Ally, an Associate of Mr. Goring, and a sincere Well-wisher to the Company's Government, depose as follows.—Mr. Goring, in pursuance of the Council's Instructions, arrived at Moorshedabad on the 15th of Rubbee-ul-Awul (16th May), and read his Instructions in the Presence of the Nabob in the Durbar; after which Mr. Goring, the Nabob, and Rajah Gourdass, went to the Munny Bhagum, and read the Instructions to her, and then returned to the Audience Chamber. Mr. Goring proposed to the Nabob, that he should intrust his Seal to some of his Officers, and that he himself would give his Seal into the Hands of one of his Associates. The Nabob accordingly delivered his Seal to Rajah Gourdass, and Mr. Goring delivered his to me. Rajah Gourdass afterwards gave the Nabob's Seal to Moteeram, his own Serishtadar. Moteeram and I then took charge of the Papers, and affixed the Seals to them, for the greater Security. Mr. Goring then directed Noonda Roy to go to the Cutcherry, and take Muchuleas from the Serishtadars to the following Purport, that if any Frauds or Embezzlements should appear against them, they were guilty both to the Company and Nabob, and liable to Punishment. Noonda Roy, myself, and Moteeram, were employed till Midnight of the 15th, and Two Days afterwards, in this Business. Three or Four Days afterwards, Rajah Perbooram arrived at the City, and Mr. Goring desired him to appoint a Mohoreer to attend the Cutcherry on his Part, who might jointly with Noonda Roy be employed in the Adjustment of the Papers. This was by no means agreeable to Noonda Roy; nor could he bear to submit to the Association of the Rajah's Mutsuddy with him, but began to act with great Perverseness and Malignity, and entered into continual unreasonable Disputes with the Mutsuddies of the Nizamut, and accused them falsely of purloining the Papers: He also, by his own Authority, placed Hircarrahs, Peons, and Sepoys, as Mohuffils, on whomsoever of the Serishtadars he pleased. The Mutsuddies went and complained of this to Mr. Goring, telling him that they were respectable Characters, and that no one of the former Mutsuddies had ever spoken harshly to them, or brought such false Accusations against them: That it was contrary to Custom to leave the Papers under the Direction of the Person who had given the Information, but that it was usual to appoint an Aumeen between the Accuser and the Accused, to hear both Sides, and to determine agreeable to the established Customs of the Country: That Noonda Roy was evidently their Enemy, and that their Characters would be ruined if they were left at his Mercy. Mr. Goring, hearing these Complaints, explained to Noonda Roy that this Severity, without having proved the Crimes on the Mutsuddies, was highly improper, and that he must desist; and that he had no Orders from the Council to authorize such Severity. Noonda Roy, from the Shallowness of his Understanding,

• Deest in
Orig.

standing, gave a very improper Answer to Mr. Goring, who did not, at that Time, make any Reply, but wrote to Mr. Maxwell, desiring to know the Reason that Noonda Roy took on himself so much Authority, and acted so perversely, in the Names of the Gentlemen. Mr. Maxwell wrote in Answer, that he and the other Gentlemen had not said any Thing to Noonda Roy on the Subject; and that Mr. Goring was at full Liberty to enquire into the Papers, how and in what Manner he pleased, and thought most advisable. On this Mr. Goring wrote a Letter to Rajah Goordass concerning the Perverseness of Noonda Roy, and of the Authority which he had taken on himself; and also sent him Mr. Maxwell's Answer, and desiring that, in consequence of such Conduct, Rajah Goordass would suspend him, and appoint an intelligent Mutsuddy on his own Part. Rajah Goordass accordingly appointed a Mutsuddy, who, jointly with the Mutsuddies of Rajah Perbooram, set about adjusting the Accounts with the Mutsuddies of the Nazamut. Further, on the 25th of Rubbee-ul-awrel (26th of May), a Person came to Mr. Goring, and informed him, that Kishwor Cawn, Aruz Beg to Rajah Goordass, had procured the Seals of the Nabob's Officers to Two or Three long Papers, containing many false Accusations, and mentioned the Names of several Persons whose Seals were to these Papers. On hearing this, Mr. Goring went immediately to the Nabob, and made Inquiries of him concerning this Affair. The Nabob replied, That he was not acquainted with these Circumstances. Mr. Goring then said to Rajah Goordass, I have been informed that Kishwor Cawn, your Aruz Beg, is the Person who has done this; do you know any Thing of it? The Rajah answered, I know nothing of it. Mr. Goring replied, It is very surprising that a confidential Servant of yours could sit in your own House, and cause Seals to be affixed to Papers without your Knowledge. Mr. Goring then sent for Two of those whose Seals were to the Paper, the one named Mohomed Ashuk, Darogah of the Nabob's Stables, and the other named Meer Doolah, the Daroga of the Kitchen, and made Inquiries of them. They replied, Kishwor came to us, and brought a long Paper in his Hand, and said, It is the Order of the Nabob and Rajah, that you affix your Seals to this Paper. Hearing the Names of the Nabob and Rajah, we put our Seals to it, but knew nothing of the Contents. Hearing this, Mr. Goring immediately had their Depositions written down, and their Seals affixed thereto. Every one of those whose Seals were to the Paper gave different Accounts. Mr. Goring caused all their Depositions to be written, and their Seals set to them, and sends them down, by which you will clearly comprehend the Circumstances.

A Paper delivered in to this Office, on the 15th, for Translation, entitled, "A Paper transmitted to General Clavering by Nonindoroy, from the City, containing a particular Detail of his Transactions there," is exactly the same as No. 6. beginning at the 12th Page of this Book, except in the following Particulars:

The Paragraph on which I have remarked, in Page the 18th, is, in this latter Paper, cleared up, and runs thus: "Rajah Perbooram came with Mr. Goring to the Kellah, and spoke to the Nabob and Rajah Goordass, concerning the Release of Yatebar Ally Cawn, a few Minutes after which he was set at liberty."

In Page the 20th, towards the Bottom, in the First Paper, it is said, "That the Mohurrers would be employed from Morning till *, for the Space of Two Years, before they could finish them." In the latter Paper, it runs thus: "Forty Mohurrers would be employed, &c."

*Sic in Orig.

In the latter Paper Mohomed Kere Ullah, one of the Witnesses to the former Paper, is omitted, and Two others, Md. Ismael, and Bechin Sein, are added.

(Signed) J. H. D'Oyly, Assist. P^r T^r.

Warren Hastings.
J. Clavering.
Geo. Monson.
R^d Barwell.
P. Francis.

A P P E N D I X, N^o CXVIII.

Book XI. Page 716.

Extract of Secret Consultation, 31st July 1775.

Fort William, the 31st July 1775.

At a Council; Present,

The Honourable Warren Hastings Esquire, Governor General, President;

Lieutenant General John Clavering,

The Honourable George Monson,

Richard Barwell,

Philip Francis,

Esquires.

Secret Dept.
Monday.

(a) "Mr. Francis proposes, that the following Paragraph may be inserted in the General Letter after the Subject of the French Claims.

"The Mention of these Differences with the French, leads us to request your serious Attention to that Part of the Opinions of the Judges delivered upon another Occasion from the Bench, in which the Sovereignty of the Nabob Mobareck ull Dowla, as Soubah of these Provinces, is denied. These Opinions, so publicly delivered, and of such Authority, will, we conceive, preclude your Governor and Council from any Use of the Soubah's Name, or of the Authority of this Country Government, in any future Differences with the French and other Foreign Factories. We do not take upon us to assent to or condemn the Doctrine avowed by the Judges, in respect to the Rights which may belong to the Soubah, but we hope that the Difficulty in which the Declaration of it may involve this Presidency, and which may ultimately affect the Peace of Europe, will be duly considered by you; and if it should be determined by you, that the Soubah's Government is annihilated, that you will instruct us in what Form the Government of the Provinces is to be administered for the future."

The Governor General.—"I object to the Motion, because I do not apprehend that the Declaration of the Judges, respecting the Nabob's Sovereignty, will involve this Government in any Difficulties with the French or other Foreign Nations.

"How little the Screen of the Nabob's Name has hitherto availed, will appear in the frequent and inconclusive Correspondence which has been maintained with the Foreign Settlements, the French especially, since the Company have thought proper to stand forth in their real Character in the Exercise of the Dewanny. From that Period the Government of these Provinces has been wholly theirs, nor can all the Subtleties and Distinctions of political Sophistry conceal the Possession of Power where the Exercise of it is openly practised, and universally felt in its Operation.

"In Deference to the Commands of the Company, we have generally endeavoured, in all our Correspondence with Foreigners, to evade the direct Avowal of our possessing the actual Rule of the Country, employing the unapplied Term Government for the Power to which we exacted their Submission; but I do not remember any Instance, and I hope none will be found, of our having been so disingenuous as to disclaim our own Power, or to affirm that the Nabob was the real Sovereign of these Provinces.

"In effect, I do not hesitate to say, that I look upon this State of Indecision to have been productive of all the Embarrassments which we have experienced with the Foreign Settlements. None of them have ever owned any Dominion but that of the British Government in these Provinces. Mr. Chevalier has repeatedly declared that he will not acknowledge any other, but will look to that only for the Support of the Privileges possessed by his Nation, and shall protest against that alone, as alone responsible for any Act of Power by which their Privileges may be violated, or their Property disturbed. The Dutch * the Danes have severally applied to this Government as to the ruling Power for the Grant of Indulgencies, and the Redress of their Grievances. In our Replies to all we have constantly assumed the Prerogatives of that Character, but eluded the direct Avowal of it. Under the Name of Influence we have offered them Protection, and we have granted them the Indulgencies of Government. Under elusive Expressions, sometimes applied to our Treaties with the Nabobs, sometimes to our own Rights as the Dewan, sometimes openly

Deest in Orig.

(a) Vide supra, Page 1072.

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declaring

declaring the virtual Rule which we held of these Provinces, we have contended with them for the Rights of Government, and threatened to repel, with Force, their Encroachments on it. We, in One or Two Instances, have actually put these Threats in Execution, by Orders directly issued to the Officers of Government, and enforced by Detachments from our own Military Forces. The Nabob was never consulted, nor was the Pretence ever made that his Orders or Concurrence were necessary. In a word, we have always allowed ourselves to be treated as Principals; but we have contented ourselves with letting our Actions insinuate the Character which we effectively possessed without asserting it.

"For my own Part, I have ever considered the Reserve which has been enjoined us in this respect as a Consequence of the Doubts which have long prevailed, and which are still suffered to subsist, concerning the Rights of the British Government and the Company to the Property and Dominion of these Provinces, not as inferring a Doubt with respect to any Foreign Power. It has, however, been productive of great Inconveniencies: It has prevented our acting with Vigour in our Disputes with the Dutch and French. The former refuse, to this Day, the Payment of the Bahar Peishcush, although the Right is incontestably against them, and we have threatened to enforce it. Both Nations refuse to be bound by our Decrees, or to submit to our Regulations. They refuse to submit to the Payment of the Duties on the Foreign Commerce but in their own Way, which amounts almost to a total Exemption. They refuse to submit to the Duty of 10 per Cent. which is levied on Foreign Salt, by which (unless a Stop can be put to it by a more decisive Rule) they will draw the whole of that important Trade into their own Colonies; and even in the single Instance in which they have allowed us to prescribe to them, namely, the Embargo on Grain on the Apprehension of a Dearth, I am myself persuaded that they acquiesced from the secret Design of taking the Advantage of the general Suspension, by exporting Grain clandestinely, under Cover of their Colours, which they knew would screen them from the rigorous Examination of our Officers.

* Sic in Orig. "We are precluded from forming many Arrangements of general Utility, because of their * Want of Control over the European Settlements; and a great Part of the Defects which subsist in the Government and commercial State of the Country are ultimately derived from this Source.

"I have not the slightest Suspicion, that a more open and decided Conduct would expose us to worse Consequences from the European Nations. On the contrary, we have the worst of the Argument while we contend with them under false Colours; while they declare they know us under the Disguise, and we have not the Confidence to disown it. What we have done and may do under an assumed Character, is full as likely to involve us in a War with France, a Nation not much influenced by logical Weapons, if such can be supposed to be the likely Consequence of our trifling Disagreement with them, as if we stood forth their avowed Opponents.

"To conclude: Instead of regretting, with Mr. Francis, the Occasion which deprives us of so useless and hurtful a Disguise, I should rather rejoice (were it really the Case) and consider it as a Crisis which freed the Constitution of our Government from one of its greatest Defects: And if the Commands of our Honourable Employers, which are expected by the Ships of the Season, shall leave us uninstructed on this Subject, which has been so pointedly referred to them in the Letters of the late Administration, I now declare that I shall construe the Omission as a tacit and discretionary Reference of the Subject to the Judgment and Determination of this Board, and will propose that we do stand forth, in the Name of the Company, as the actual Government of these Provinces, and assume the Exercise of it in every Instance, without any Concealment or Participation.

"Though I have thus fully declared my Opinion with respect to the Effects of the Decision of the Judges, upon the Plea of the Nabob's Sovereignty, I think it incumbent upon me to remark, that even on the Supposition that their Decision was replete with the most dangerous Consequences, it would be uncandid to reproach them with it. They were bound by their Duty and by their Oaths to give Judgment on the Plea which was brought before them according to Law and Truth, regardless of any Consequences which might attend it. The Gentlemen of the Majority, who were under no Obligation to bring a Plea before the Court, which they must at least have known to be liable to such a Decision, are alone accountable for the Effects of it; and it is not easy to see how they could have expected any other Decision, while they declare that they consider the Nabob's Name as a political Screen to cover the Acts of our Government.

(Signed)

"Warren Hastings."

"Mr. Barwell.—I entirely agree with the Governor General, that the Nabob Mobareck ul Dowla is dependant on the English Government in all respects, and wholly independant of the French, Dutch, and other Foreign Nations. That he acts by a Commission from the Court of Delhi in the Administration of the Provinces; and that the Moorish Polity being judged necessary to the Welfare of the People, the Company's Government have allowed it to prevail, and support the Exercise of it in the Nabob's Person, and the Officers of the Nizamet Phouzdarries, with Checks and Modifications to regulate any Abuse of Power. The Company's Government certainly

tainly have a Power to annihilate the whole Civil and Criminal Jurisdiction established in the Country; but it does not follow that they ought to exercise that Power because they possess it, and introduce Anarchy and Confusion in the Place of Order and Justice; or because they decline to exercise it, that they tacitly or avowedly declare an independent Sovereignty in a mere Officer of the State. While the Jurisprudence of the Mogul Government is allowed of, the Person who holds the Mogul's *Sunnuds* will of course be permitted to exercise the Functions of his Office; and the Company have ordered him a Stipend equal to the Support of the Rank and Character he is honoured with. Lastly, I cannot conceive that the English Government, allowing a coercive Power to the Mogul Jurisprudence, does, in any respect, authorise Foreign Nations to dispute it, or to oppose the Mogul's Officer acting with its Concurrence and Support. In short, I do not comprehend what Difficulties are apprehended by Mr. Francis to our Intercourse with Foreign Factories; by the Judges Opinions, delivered from the Bench, that Duty will not allow any Individual to screen himself from the English Law by assuming a fictitious Character, under a Plea of the Soubah's Rights to vest him with one (a).

(Signed) "Rich^d Barwell."

"Agreed, that the Paragraph proposed by Mr. Francis be accordingly inserted."]

General Clavering delivers in the following in Reply to the above of the Governor General.

The Minutes of the Governor General and Mr. Barwell having been inserted on the Consultation of the 31st July, without being communicated to me; and the whole Consultation being afterwards signed by those two Gentlemen to be sent to England, with an apparent Intention to preclude my answering the Objections made by them to the Paragraph proposed by Mr. Francis in the general Letter, I think it proper to dissent to so unfair a Proceeding, desiring, that the following Arguments may be entered at the End of that Consultation. That the Treaty made between the Governor and Council of Fort William, and the Nabob Mobarick ul Dowla, on the 21st March 1770, engaging to secure to him the Soubahdarry of Bengal, Bahar, and Orissa, did confirm the former Treaties made with his Father, and his Brothers, the Nabobs Nudjum and Syef ul Dowla. That by those Treaties, not only the Rights of Sovereignty are reserved by those Nabobs, but the actual Exercise of them was preserved, by their granting special Plenipotentiary Powers to Lord Clive and Mr. Cartier to treat for them. That the Reduction of the Nabob's Stipend without his Consent, is no Proof that the Company meant to take from him the Rights which they had acknowledged to be in him. They considered themselves as his Guardian, and in that Capacity did appropriate a Part of his Stipend, during his Non-age, towards the Payment of Debts which had been made chargeable to the Nabob's Account, expressly declaring, that the Overplus should be applied to the Defence of the Country.

That the Claim of Privilege urged by the Governor General and Council, in favour of Roy Radachurn might have been dismissed by the Judges, without discussing the Question upon the Nabob's Sovereignty, which, as well as I remember, was prudently avoided by Mr. Justice Chambers.

That the concealing from the Honourable Court of Directors, and the King's Ministers, through them, our actual Situation, and the Consequences we apprehend from it by this Declaration of the Judges, would be highly criminal in the Governor General and Council, seeing that neither the Treaty of Paris, nor the different Acts of Parliament which have passed since that Treaty, have either directly or indirectly taken the Sovereignty from the Nabob, or vested it in the Crown of Great Britain.

That it appears from what the Governor General himself says, that it was by the Command of the Honourable the Court of Directors, that the Correspondence with the Foreign Companies should be transacted through the Medium of the Country Government, evidently to avoid, with great Prudence and Policy, treating the Differences between them and the Company as national Quarrels.

That so far from joining the Governor General in seizing this Crisis (by which I suppose he means the Judges Declaration) to free the Constitution of this Government from the Defect he supposes it had by the double Government, I declare I will, as far as my Voice will operate in the Council, support it and the Treaty with Mobareck ul Dowla, till I receive the Orders of my Superiors to break it.

(Signed) J. Clavering.

(Signed at the End of the Consultation)

Warren Hastings,
J. Clavering,
Geo. Monson,
Rich^d Barwell,
P. Francis.

(a) Vide supra, Page 1072.

A P P E N D I X, N^o CXIX.

Book XI. Page 509.

Extract of Secret Consultations, Fort William, 10th July 1775.

Fort William, 10th July 1775.

Secret Dep^t.
Monday.

At a Council; Present,

The Honourable Warren Hastings, Governor General, President;

Lieutenant General John Clavering,

The Honourable George Monson,

Rich^d Barwell,

Philip Francis,

Esquires.

(a) [The Assistant Secretary begs leave to acquaint the Board, that whilst he was attending the Supreme Court on Friday Evening, in obedience to a Subpoena which he had received for that Purpose, he was called by the Chief Justice, who delivered him the following Papers, and desired that they might be laid before the Board at their first Meeting, in the Name of the Court, as the Resolutions of the Court, in respect to the Claim made for Roy Rada Churn, on account of his being Vakeel of the Nabob Mobarek ul Dowla.

Chief Justice to Roy Rada Churn.

Opinions of
the Chief
Justice and
Judges on the
Claim for
Rada Churn.
Chief Justice.

* Sic in Orig.

You are hard pressed to make use of that Argument; the Company will not thank you for stating the Right to be in Mobarek, for if it is, the Exercise of the Power must be a * Usurpation in the India Company; but I do not take it to be so, for the Treaty which you have produced is a Surrender by him of all Power into the Hands of the Company.]

In the Decision of this Question, it will not be necessary to enter into the Common-place Learning concerning the Rights of Ambassadors, nor in what Manner they have been sanctified, not only by the most polished, but even by the most barbarous Nations: All Nations who have had Intercourse with others have held their Characters sacred. The Rights of Ambassadors, as far as they relate to the Question before us, the *Jus revocandi Domum*, are clearly established by all the Writers on the Subject. Nor will it be necessary to decide whether the East India Company have or have not a Right to receive public Ministers, upon whom all the Rights of Ambassadors will attach. They are authorized to make Treaties, War and Peace, with the Country Powers in India; it is most certainly necessary that they should receive Agents from those Powers for the Transaction of their public Business; I do not absolutely say that it is a Consequence, that those Agents should be put in the Situation of Foreign Ministers at European Courts, nor would I by any means be understood to put a Negative upon it; it is not necessary in this Case, and perhaps no Case may ever arise wherein it may be necessary to determine it: I give no Opinion about it, and I desire that may be clearly understood. Therefore, however this Case may be determined, the Dignity, Honour, and Powers of the Government of this Settlement are safe, they are not affected by it; the Court will always support them when they are fairly, openly, and legally exercised: There is enough and enough to determine this Claim without entering into that Question.

But though the Rights themselves are clearly established, it will be proper to consider the true and substantial Reason that has induced that common Consent of Nations, which is called the *Jus Gentium*, and gives Sanction to them. One Reason, and a common one assigned is, that they represent the Person of their Prince, and carry his Majesty about them, and therefore their Persons must be sacred: This is rather a captivating and dazzling than a substantial Reason; it is a Fiction. No Nation was more civilized than the Romans, no Nation (with very few Exceptions) were more attentive to the Privileges of Ambassadors; yet mere Sacredness of Person did not among them protect from Justice; the Vestal Virgins, the Tribunes of the People, the high Priests, the *Pontifices maximi* (unless actually officiating), and all others who had nothing to protect them but the Sanctity of their Persons, were subject to the Courts of Justice. I do not recollect any Claim made simply on that Ground, but the Exemption claimed by the Popes for the Romish Clergy, *Persona enim quantumvis sancta, sola in Jus Vocatione non violatur*. There is another Fiction, that Ambassadors are not considered as within the Territory of the Prince to which they are sent: This, and what I before mentioned, are not properly Reasons, but Fictions formed to satisfy the Reasonings on the municipal Laws of the Countries to which the Ambassadors are sent; the true and substantial Reason is derived from the Necessity of protecting Persons sent on material Business in which the Public is concerned; it is ne ab Officio suscepto Legationis avocentur, ne impediatur Legatio, ne prohibeantur Publico Munere fungi: The main great Business which chiefly operates to give this Right is, that of making Treaties, more especially such as concern War and Peace, quia Pacis et Foederum sunt Nuntii et Proxenetae, et sine his Gentium Societas et amica Quies salva esse nequit. Among Powers capable of making real Treaties, and of making War and Peace, it is absolutely necessary there should be intermediate Agents, whose Persons should be protected even from the Laws, lest the Laws should be made the Instrument of

(a) Vide supra, Page 1075.

defeating

defeating Negotiations, which might be of the utmost Consequence to the State; otherwise Nations must live in eternal War or in insidious Peace; for if there were not Persons, Harbingers of Peace, who could with Safety come to the opposite Party to propose Peace, and the Terms on which it should be held inviolable, though the contending Powers were each peaceably inclined, the Horrors of War must continue, and when they were tired out, an insecure Armistice would take place, to last no longer than till one of the Parties had recovered Strength and Spirits sufficient to renew Hostilities. [(a) It is from the real Business to be transacted between Nation and Nation, not from any Representation of supposed Majesty, that their Rights are substantially founded. Is Mobarek ul Dowla, or was he ever, a Prince, in a Situation of transacting any public Business of Consequence with this Settlement? Is he, from the Evidence before us, capable of making War and Peace with this Settlement? If not, though there may remain in him a Shadow of Majesty, I think no Sanctity of Person can be derived to his Vakeel, which will be sufficient to give him the Rights of an Ambassador. For this Reason, I threw out, when this was before mentioned, what I thought would be necessary for the Governor General and Council to make out before they could support this Claim; I did it, that if they could not make it out, they might have an Opportunity of relinquishing a Claim, which I was fully aware must embarrass them; they have chosen to persist in it, and to force the Court to a Determination on a Question which their Counsel states to be political, and that to protect a Man charged (whether properly or no will appear when the Indictment is tried) with a Conspiracy against the first Man in this Settlement—the Governor General. Whatever my Opinion may be, the Gentlemen of the Council must have been clearly convinced of the Justness and Indispensability of the Claim, or in such a Case I am sure they would not have made it.

We had said it would be necessary that the Governor General and Council should verify by Affidavit that Mobareck-ul-Dowla was a sovereign Prince, in a Situation to make War and Peace with this Settlement; that he was sui juris, that he appointed his own Ministers, that he performs all Acts of Sovereignty independently and without the Control of this Government, that he is in all Negotiations treated as a Prince sui juris; that a Vackeel is a public Minister, having the *jus revocandi domum*, that the Governor General and Council have always treated Roy Rada Churn as invested with the Rights which they claim for him, and that they do not consider him subject to the Order and Control of this Government. No such Affidavit has been made, I should have been much surprized if there had; but the Reason given for the Want of the Affidavit is not the true one, namely, that the Facts would not bear them out; the Reason given by their Counsel is, that the Governor General and Council could not make the Affidavits required, *because they are a Corporation*. I cannot imagine from what Confusion of Ideas this Notion has sprung: In fact they are no Corporation; if they were, could it enter into the Mind of any Man, that it was sufficient for a Corporation merely to make a Claim without supporting it by Proof? to fling a Claim or Paper into Court, and leave it to establish itself without Evidence? Though a Body Corporate quia Corporate cannot make an Affidavit, yet each Individual that composes it can; in fact, the Governor General has:—The Individuals, if the Facts would have bore them out, might, and I have no Doubt would have made the Affidavits, especially as the Court had informed them, if they did not, the Negative of the Questions put would be taken for granted.

They have not even sworn or given any Evidence, that they themselves do now, or ever have, treated Roy Rada Churn as a Person invested with the Rights they claim for him from us; nor that they do not consider him subject to the Order and Control of this Government.

Is he then to be treated as a public Minister merely to elude Justice, and in no other respect to be so treated? I have little Doubt but that this Man was originally appointed by the Influence of the late Administration, and am not surprized that those who form the Government of this Presidency, which undoubtedly exercises Authority over the Master, cannot swear that they do not think the Servant liable to the Control of the Government of this Presidency.

What has been produced in Support of this Claim? A Paper which has been called a Treaty with Mobarek, a Sunnud of Meer Jaffier Ally Kawn, the Affidavit of Roy Rada Churn, and two Letters to the Governor General, which are called the Credentials.

The Treaty, indeed, by its first Article nominally guarantees to him the Possession of Bengal, Bahar, and Orissa; but by the other Articles, all Power whatsoever is taken from him, nothing is left him but an empty Title and 31,31,991 Rupees annually; even that Sum is appropriated, all but 16 Lack, to his Household; and it is expressly stipulated, that the remaining 16 Lack should be expended by the Officer named in the Treaty, in maintaining the Peons, &c. of his Swany: He is therefore obliged to keep up the Ensigns of Power, and maintain the outside Pomp of a Prince, by the very Instrument which is an actual Surrender of his Sovereignty, if he was, which is not in Proof, ever possessed of it.

It was stated by the Counsel at the Bar, to induce the Court to believe that the military Power, that substantial Evidence of Royalty, was in his Hands, that he kept an Army on Foot. What does it turn out to be? a mere Swarry, to keep up ostensible Pomp, and make him appear what he is not. It is a miserable Attempt to impose on the Court.

As to the Sunnud of Meer Jaffier, that is produced to shew that Mobarek has a Right to a Mint, another Mark of Sovereignty; does it prove it?

It proves that the East India Company had exercised the Right of coining Money, and what they possessed before is confirmed to them by this Grant of Jaffier; by what Authority the East India Company claimed it before this Grant does not appear; it does appear they exercised it. But though Meer Jaffier might be a Sovereign, how is Mobarek connected with him? No Title has been attempted to be derived, nor any Succession proved, from Jaffier to Mobarek. Is there any Proof that Mobarek ever coined Money *in his own Name*? All this is mere Colour, and so faint, that I can hardly induce myself to think, that the Gentlemen who made the Application do themselves believe what they are desirous the Court should believe.] (a) The Credentials, as they are called, instead of supporting the Claim, prove expressly that Roy Rada Churn was not Vackeel to Mobareck, either at the Time the Offence charged in the Indictment was committed, nor at the Time the Matter was enquired into, and Roy Rada Churn bound over by the Judges to appear at the present Sessions. He was appointed two Years ago; on the 22d of May 1775 the last Letter was received by the Governor from Mobarek-ul-Dowla, informing him, that as Roy Rada Churn had been a very idle Person, and that he considered his having a Vackeel as an useless Expence, he had therefore dismissed him from the first of Saffier, which corresponds with the second of April: The Fact complained of, and the binding over, was all in April; he is reinstated on the 30th of May. The Grounds on which he was discharged are worthy of Observation. I cannot help feeling for Mobareck, who by that Letter seems to feel his own Situation; he thinks the having a Vackeel, or, as he is affected to be called, a public Minister, was needless, and the Expence unprofitable. So it was: Had he any Affairs of Consequence to negotiate here? Could he make War or Peace? Why was Rada Churn dismissed? Because he was an idle Person, and because he was chargeable to the Nabob; he is discharged for good Cause. Is any Reason given why he was restored? Had he become less idle? Had Mobareck more Business to transact? The saving his Salary could not be great during his short Dismission: Was the Nabob grown richer? Why then was he restored? The true Reason is too obvious; Roy Rada Churn had got into a very disagreeable Scrape, Mobareck was desirous of protecting him from it; though the Idea of protecting in this Manner was by no means Asiatic. I will not suppose that any Influence, other than the personal Interest of Roy Rada Churn, was exerted over the Nabob on this Occasion.

We next come to Roy Rada Churn's Affidavit. I think the Person who drew that Affidavit, and suffered him to swear to it, is most highly to be censured. What is he made to swear? that he now is, and for two Years last past has been, resident in Calcutta, as the *public Minister* or Vackeel of Mobareck, except for about the Space of ten Days in May last, and in no other Character; and that he has been charged with conducting and transacting his Affairs with the East India Company and others at this Presidency; and that there is not any other public Minister or Vackeel of the Nabob Mobareck resident in Calcutta, as he verily believes. This last is, I have no Doubt, perfectly true, and he might, I dare to say, have safely added, nor at any other Place whatsoever. The Letters to the Governor General are not Credentials for transacting Business *with the East India Company and others*. But what I chiefly blame is, the suffering him to swear what is not true; that he resided as a public Minister or Vackeel, when he was not a Vackeel. It is said that he did not know, till these Letters were shewn him, that he had been dismissed; why then did he make an Exception to ten Days in May? He must have known it when he swore the Affidavit; if he did not, the Affidavit might have been amended; if it was not amended, at least it should have been explained to the Court when the Affidavit was read. I called upon the Counsel, when the Letters were read, to acquaint the Court whether the Facts charged on Roy Rada Churn, and the Enquiry into them, was during the Time of his Dismission, but could receive no Answer. He that drew the Affidavit must have known it. He swears he was in the Character of Vackeel for two Years last past, except ten Days in May; if that had been true, he would have continued Vackeel till after the Time he was bound over. He thought, or rather those that drew the Affidavit thought, the Time material. It is plain this could not be Accident. He is either made to swear what is not true, or to prevaricate most abominably.

But there is another Circumstance in which the Drawer of the Affidavit is most highly culpable. He is made to swear to what he could not understand; the Term *public Minister*: It conveys Ideas that are hardly to be explained to the Natives of this Country: And for what Purpose? Could it be expected that the Court would only attend to the Sound of Words? Could it be thought he was nearer proving himself a public Minister, on whom the Rights of Ambassadors could attach, by using those Words, than if he had simply sworn himself Vackeel? There is no Affidavit of the Place of Residence of Roy Rada Churn before his first Appointment; but it turns out from the Affidavit, that he was resident here before his last Appointment, and therefore subject to the English Laws; if so, he is answerable here; for an Ambassador, any more than another Person, is not to commit Crimes with Impunity; he will be subject to that Tribunal, to which he was subject before he was invested with his public Character. If he was a Subject of the Prince who sent him, he will be subject to his Courts of Law; if he was amenable to the Courts of Law of another Prince, he must be called upon in that Prince's Courts; if he was

(a) Vide supra, Page 1077.

before subject to the State in which he was employed, which is the present Case, he will still be amenable to the Courts. For if before the Embassy he was not subject to the Prince in whose Employ he is, the sole Act of making him Ambassador will not make him liable to his Courts, except perhaps in Matters which relate to his Embassy. There are Differences of Opinions on this Subject, as I stated the other Day; but I take the Reason and Weight of Authorities to be on this Side. I then stated why Wicquefort was a strenuous Opposer of this Doctrine. Bynherstœk is firm in this Opinion.

(a) [Thus it stands on the Evidence in support of the Claim, it is mere colourable Evidence; but when the Affidavits on the other Side are read, that Colour immediately vanishes.

The Governor General swears, that the late Administration, by their own Authority, appointed Munny Begum to be Guardian to the Nabob, and Raja Goordas Dewan of his Household, allowing each of them large Salaries: That the same Administration planned and constituted Criminal and Civil Courts by their own Authority, without consulting the Nabob or requiring his Concurrence: The Civil were made dependent on the Presidency solely, and the Criminal, though held in the Name of * Nabob, are in fact under the Control and Inspection of the Servants of the East India Company: That the Management of the Revenues (the Sinews of War) are entirely in the Hands of the East India Company and their Representatives, without the smallest Participation of the Nabob: That in consequence of Orders from the Court of Directors, the annual Stipend which was allowed him was reduced from 31,31,991 Rupees to 16,00,000. * Deest in Orig.

By what Authority did they appoint a Guardian? The Company had no natural Connexion by Blood with Mobarek: By what Authority did they appoint the Dewan of his Household, and allow them large Salaries? It could only be done in their political Capacity, by that Authority which they exercise over him. If the Treaty given in Evidence was in the Nature of a real Treaty with a Sovereign Prince, when there were mutual Agreements and Considerations, how came this Stipend, for so it is called (a Word hardly applicable to an independent Sovereign Prince), to be reduced to 16,00,000 Rupees? By what Authority did they erect the Courts of Law, and superintend the Administration of Justice, without any Communication with him?

Had he himself an Idea he was a Sovereign? Does he complain of the Reduction of his Stipend, or the Infringement of Treaties? No; he considered himself what he really is, absolutely dependent on the Company, and was willing to accept any Pittance they would allow him for his Maintenance: He claims no Right. Does he complain that the Administration of Justice is taken into the Hands of the Company? No; by the Treaty the Protection of his Subjects is delivered up to the Company; and he well knew, whoever is held up as the ostensible Prince, the Administration of Justice must be in the Hands of those who have Power to enforce it.

The Governor General, who, I suppose, had a Delicacy to state more than what has before been made public, closes his Affidavit with saying, That all he has deposed to he believes to be publicly known, as it is particularly set forth in the Reports of the Committee of the House of Commons. I knew it was there, and was therefore surprised at this Application: It is so notorious that every body in the Settlement must have known; when I say every Body, I mean with an Exception to the Gentlemen who apply to the Court: The only Reason I can give for their applying, is the little Time they have been in the Country, and the Want of Knowledge of former Transactions of Government, and the Customs and Manners of the People. I with the Governor General had pointed out this Passage to them, for if he had, it ought, and I have therefore no Doubt would have prevented this Application.

The Governor General's Affidavit proves the Revenues, their Collection, the whole Administration of Justice, both Civil and Criminal, and even the appointing of the Officers of his Household, to be in the Company; Mr. Lane, Mr. Hurst, and Mr. Vansittart, all Members of the late Council, depose, that the Military is so likewise: They swear that the whole military Power of the Province is, and has been for several Years, entirely under the Control of the Company, and of their Representatives; they swear that he performs no Acts of Sovereignty independent of, and without the Consent of the Representatives of the East India Company: Nothing, therefore, is left to Mobarek but an empty Title. This has been said to have been a political Question, and that the Determination of it against the Right of the Vakeel might be productive of Quarrels with foreign Nations, especially the French. I think it can have no such Effect; for whether the territorial Acquisitions belong to the Crown or the Company, if either of them have a Right to execute Sovereignty here, and chuse so far to postpone their own Dignity as to set up another Person, through whom, and in whose Name, they will exercise the Power, I don't know that any foreign State has any Right to complain. Nor do I think this Determination can effect the Legality of the Courts established in this Province: All that is determined in this Case is, that Mobarek ul Dowla, who surrendered his Power entirely into the Hands of the English Company, cannot himself, nor can the East India Company in his Name, protect Delinquents, subject to the Jurisdiction of this Court, from being punished by the Laws of Great Britain: That the Agents of the East India Company cannot, by making him the Instrument, do indirectly what they would not assume to do directly. It cannot be a political Question of a

(a) Vide supra, Page 1077.

serious Nature, in the Opinion of the Gentlemen making the Claim; had it been so, they would not have pressed a Decision on it in this very unfavourable Case: It is no Right claimed by the Nabob; both he and his Vakeel, as the Vakeel as to himself candidly confesses in his Memorial, were wholly ignorant of the Rights and Privileges to which he was entitled by the Laws of Great Britain, as an Ambassador or public Minister: If any material Consequences follow from it, the Gentlemen should have been backward in forcing us to a Decision; for we must give such an Opinion, whatever may be the Consequences, as we think founded in Law.

They were to judge of the Politics; they have thought it Right to have it determined; the Evidence is before us, we cannot determine contrary to it: We must judge by Law, not by Politics. Perhaps this Question might have been determined merely on the Dates of the Letters to the Governor General; but as the Council have made the other a serious Question, I should not have thought that I had done my Duty, if I had not given a full and determinate Opinion upon it; I should have been sorry if I had left it doubtful, whether the empty Name of a Nabob could be thrust between a Delinquent and the Laws, so as effectually to protect him from the Hands of Justice (a).] Had this been allowed, I don't know how far it might have been carried. The Rights claimed extend not only to the Ambassador, but his Family and Servants. It is proper that the Public should be relieved from the Anxiety they must necessarily be under from such a Doubt; it is proper that Mobarek should be informed of our Opinion, that he may not make the same Attempt in future.

The Rights of Ambassadors, as we have been treating of them, are founded on Reasonings upon the *jus gentium* in Europe: It is by no means clear, that precisely the same Ideas rule in this great Peninsula of Hindostan, where the Laws, Customs, and Manners of the Natives that inhabit it, are as dissonant from those of the Nations in Europe, as the Country is far removed from it. We know by History, that the Character of an Ambassador of a certain Rank is held as sacred here, or perhaps more so than in any Part of Europe: But does it follow, though in Europe the Rights of Ambassadors are given to all public Ministers of whatever Denomination, that it is so in this Country? Has there been any Proof of it? There is to the contrary. Mr. Hurst, Mr. Lane, and Mr. Vansittart, who have resided long in this Country, swear they never understood that a Person residing under the Denomination of a Vackeel, was a public Minister entitled to the Rights of an Ambassador; but that they conceive such a Person is liable to the local Jurisdiction of the Courts Civil and Criminal where he resides: What is there to oppose this? In Europe there was a Time that these Rights were at some Courts denied to Agents and Residents. As I have been informed that one of the Gentlemen of the Council has served in the Character of a Public Minister, I will not suppose him not acquainted with the Laws of Nations on this Subject.

I do not go so far as to say that Mobareck-ul-Dowla might not have a public Minister here, but I think the Minister, in the highest Character in which he could send him, cannot have any Pretensions to the full Rights of an Ambassador sent from a sovereign independent Prince. The highest Light such a Minister could be received in, would be (which is carrying it a great Way) that of the provincial or municipal Ambassadors sent to Rome in the Time of the Roman Empire; they were considered rather as *Mandata Viri*, or *Procuratores*, and were amenable to the Courts at Rome for Offences committed during their Embassy. This Country does appear to me in some Measure in the Nature of a Province. I would observe, what has been before observed by several Authors, that the Distinction of Ambassadors from foreign Princes, and those Ministers who were sent from the Provinces and Towns subject to the Empire, clears up that which otherwise in the Roman Law seems contrary to the *jus gentium*, as now understood concerning the Rights of Ambassadors. Whatever is said derogatory to those Rights, is where they are treating of provincial and municipal Ministers; of the Rights of those of foreign Powers no Nation entertained in general an higher Reverence, or acted with greater Delicacy. In the Infancy of Rome, when the Ambassadors of Tarquin conspired with some of the Roman Citizens to restore him, Livy says, L. 2. C. 24. "*Proditoribus extemplo in vincula conjectis, de legatis paululum addubitatum est, et quamquam visi sunt commisisse ut hostium loco essent, jus tamen gentium valuit.*" They acted exactly conformably to the present Idea of the Law of Nations.

I am glad I am reminded of the Application for Punishment; it would not have escaped me, I was on the Point of coming to it. It was demanded in the Memorial, in the Letter from the Council, and it is again repeated from the Counsel at the Bar: That is indeed treating this Affair with a very high Hand. In my Opinion the Application is indecent and unjust. Who are the Persons to be punished? the Prosecutor, and those who served the Process. Who is the Prosecutor? the Governor General, the first Magistrate in the Settlement. The very Persons who apply to have him punished, very well know no Punishment can be inflicted on him by the Court; the calling for it is indecent to the greatest Degree. A Punishment can only be inflicted for a Crime; it must be known both to the Counsel and his Clients, that, except in Cases of Treason and Felony, the Governor General and Council are exempt from the criminal Justice of this Court. Those who served the Process did it by express Command of all the

(a) Vide supra, Page 1078.

Judges: Is it decent to apply to have them punished? It is not like taking out a Process, in a civil Suit, which is the voluntary Act of the Party, under no Coercion of any Order from a Magistrate. Is it just that any one should be punished on this Account? The Vackeel says, he was ignorant of the Rights now claimed for him when he was bound over; he had no Apprehensions he had such Rights: Could it be supposed that those who served the Summons, and acted under the Order of the Judges, could be apprized of those Rights that Roy Rada Churn himself was ignorant of? On what Idea of Justice then can a Demand be made to punish innocent Men, acting expressly under the Order of all the Judges, for violating Rights which they never heard of, and which in fact do not exist? But was it a Case for Punishment, I should be of opinion that a Punishment should be devised similar to the one inflicted at Naples on one of the principal Officers of an Ambassador from an Italian Prince; it was the Pope's Nuncio. His Reverence had been found by the Officers of the Police in a public Brothel; they hurried him away to the Magistrates, who declared that the Sanctity of his Character exempted him from their Jurisdiction. The Reverend Father complained to his Reverend Excellence, who complained to the Viceroy. The Viceroy was incensed at the Indignity which had been put on so high an Officer of the Nuncio, and resolved to punish it with all the Severity due to so gross an Outrage on the Law of Nations. He condemned the Officers of the Police to this infamous Punishment; that they should be carried through all the Market-streets and public Places in the City, with this scandalous Label on their Backs: "These Men are exposed to Shame, because they would not suffer the reverend Father, first Minister and Confidant of his reverend Excellency, the Nuncio of our Holy Father the Pope, to indulge himself in the innocent Recreations of the Stews."

The more I consider it, the more I am scandalized at the Affidavit made by Roy Rada Churn. I do not so much blame him as I do the Drawer of the Affidavit. It is scandalous, it is flagitious, to let him swear to his being a public Minister; an Idea which is almost impossible to be explained to him; to make him swear to what is not true, as it turns out, that he was a public Minister or Vackeel for upwards of two Years, with the Exception only of ten Days: Those who made that Exception for him must have known he was without that Character for a longer Time. If I again see an Affidavit of this Nature sworn to by a Native, I will enquire who drew the Affidavit, and the Court will animadvert most severely upon him. It is not to be endured, that the Consciences of the Natives, swearing in a foreign Language, should be thus ensnared.

I consider this to be an Attempt of Mobareck (for I desire it to be understood clearly, that I do not suppose any Influence exerted over him in this Case) to see how far the Court would suffer him to interpose himself between Criminals and Justice; an Attempt the more bold, as the Party intended to be screened was actually under Prosecution before the writing of the pretended Letters of Credence.

Mr. Justice Chambers.—I agree with my Lord Chief Justice in Opinion, that Roy Rada Churn is not entitled to Exemption from this Prosecution, and that the Indictment ought not to be quashed; though, in delivering the Reasons of my Opinion, I may not perhaps expressly and entirely assent to all the Positions from which his Lordship has deduced that Conclusion.

Mr. Justice Chambers.

In considering this Subject, I shall nearly follow the Method observed by the Advocate who made this Motion on the Part of the India Company, and shall shortly examine,

1. The Right of the India Company to receive Ambassadors.
2. The Privileges of Ambassadors so received. And,
3. Whether in fact Roy Rada Churn is now, and was at the Time when the Offence was committed, actually invested with the Character of an Ambassador, by having been duly appointed and duly received.

1. That the East India Company has, in India, a Right to make War and Peace, will not, I believe, be denied: And I agree with my Lord Chief Justice, that the Right of making War and Peace is the chief Ground of sending and receiving Ambassadors. That Law, by which the Person of an Ambassador is secured from Violation, is universally observed, because universal Reason has demonstrated, that of War there could be no End, unless some Man might safely propound Terms of Peace; and that a Cessation of Hostilities, produced by mere Lassitude, could not long continue, unless an Ambassador might safely offer Conditions for its Continuance. The Power, therefore, of receiving Ambassadors, does not appear to me to be such an Incident to the Right of making War and Peace, as may or may not accompany its Subject; it seems rather to be an essential Property, without which the Subject cannot exist: Without such Power it could not be a Right of making War and Peace, but a Right of making War without Possibility of End; a Right, which every sound Moralist will allow that Man can neither possess nor confer.

Many Instances might be given of Viceroys and Generals, who, by virtue of a delegated Power to make War, have sent and received Ambassadors. In the present Case, as the Power of making War, delegated by the Crown to the India Company, is confined to the East Indies,

their Reception of Ambassadors must, I conceive, have the same Limits, and an Ambassador to the India Company may be received in this Settlement by the Company's Representatives the Governor and Council.

2. The Privileges and Exemptions of Ambassadors so received must, I conceive, be the same which they might lawfully claim if they had been received in England by the King himself. The East India Company can neither wage War, nor receive an Ambassador, by any intrinsic Authority of its own; it does both by the Authority of the King of Great Britain, and under Sanction of his Sovereignty. The Minister, whose public Character is acknowledged by virtue of this delegated Power, may be considered as acknowledged by the King himself, and may therefore expect from the King's Court the Immunities due to that Character. I have already said, that the first great Immunity of an Ambassador, the Security of his Life, depends on natural Law universally observed; and it may not be improper to add, that it is observed by Mahometan Princes, even towards Christian Enemies, not merely by Imitation, but as a religious and moral Duty. *Quæ sine peccatto committi nequeunt.* I say this on the Credit of Relandus, in his Treatise *De jure militari Mohammedanorum contra Christianos bellum gerentium*: But I mention it rather as a Matter of Curiosity than of Importance to the Question before us, because he says nothing of other Privileges that pass beyond personal Security; and also because I take it to be clear, that in England the Ambassador of the most inconsiderable Mahometan State is entitled to the same Exemption from civil and criminal Jurisdiction, which is allowed to the Minister of the most powerful Prince in Christendom.

3. It is of more Importance, in the present Case, to inquire what the Facts are on which Roy Rada Churn founds his Claim to be exempt from Prosecution: He states himself to have been for above two Years "*Vackeel* or public Minister of Mobareck ul Dowla, Nabob of Bengal, &c. and charged with the conducting and transacting his Affairs and Concerns with the Honourable East India Company, and others, at the Presidency of Fort William." This is by no means a clear and sufficient Description of an Ambassador; and it is certain that our Ideas of an Ambassador are not necessarily comprized in the Term *Vackeel*, which generally means no more than *Agent*, and is frequently applied to very low People employed by private Men in the Management of their Affairs. It is true, that if he be really a public Messenger, sent by a Sovereign with Authority to represent his Person to a Foreign Power, he must be entitled to the legal Privileges and Exemptions of an Ambassador, by whatsoever Title or Denomination he is distinguished; but we know that the Term *Elchey* is as much appropriated to the Office among Mahometans, as *Ambassador* is in Europe; and it has not been proved, that a public Minister either of the first or second Order, is ever called a *Vackeel*; neither, if proved, would it in any Degree avail Roy Rada Churn, who appears on Examination not to have been in fact employed by Mobareck ul Dowla, either at the Time when the Offence with which he is charged is sworn to have been committed, or at the Time when the Enquiry into it was set on foot. The Nabob says, in one of the Letters now given in Evidence, that he had dismissed Roy Rada Churn from the 1st of Suffer, that is, from the 2d of April last, and the subsequent Letter, replacing him, was not received by the Governor General and Council, till the 30th of May, during which Interval both these Events happened. This, in my Opinion, entirely puts an end to his Claim of Exemption; for surely no one will say, that his second Appointment as *Vackeel* ought to put a stop to a Prosecution already commenced for an Offence committed while he resided here as a private Man. In the last Century, Wicquefort, a Native of Amsterdam, who had an Employment, with a Salary, under the States General, was appointed by the Duke of Lunenburg to be his Resident at the Hague; while he remained there in that Capacity, he was tried by the Court of Holland for revealing by Letters some Secrets of the Republic, which it was his Duty to have concealed, and was condemned to perpetual Imprisonment and Forfeiture of Goods. Of this Treatment, as of a Violation of the Law of Nations, he complained in a Work which he published soon after, intitled, "*Memoires touchant les Ambassadeurs*:" While those who defended the Decision of the Dutch Court of Justice insisted, that if a Native, or settled Inhabitant of any Country, is appointed by a Foreign Prince to be his Ambassador in that Country, he continues subject to the same Jurisdiction as before. This has been among the Writers of natural Law a disputed Question ever since; and to avoid the Necessity of determining it, for the future both the States of Holland and the French Court have resolved, that they will not hereafter receive a Subject of their own as an Ambassador. But had Wicquefort's Offence been committed and the Prosecution against him been commenced before the Duke of Lunenburg made him his Minister, I believe no one would have dreamed that his new Character could stop the Course of Justice, and exempt him from Punishment.

Being for this Reason clearly of opinion, that the Indictment against Roy Rada Churn ought not to be quashed, I think it unnecessary to determine whether the Nabob Mobareck ul Dowla is a sovereign independent Prince, who can give to his Messenger the Privileges and Immunities of an Ambassador. Were there no Objection to his Sovereignty and Independence but his nominal Subordination to the Mogul, I should not perhaps hesitate to say, that if he and his Ancestors, Subahdars of Bengal, have exercised the Power of making Peace and War, they have as good a Right to receive and send Ambassadors as the Princes and free Towns in Germany, which

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owe a nominal Obedience to the Emperor and to the Laws of the Empire. But the Difficulty which I feel is greater in itself, and more perplexing on account of its Consequences : On the one Hand it appears, that by a solemn Treaty very lately executed, the English East India Company have guaranteed to the Nabob the Possession of the three Provinces of Bengal, Bahar, and Orixá, with the Title of Subahdar ; on the other Hand it is manifest, partly from the same Treaty, and partly from the Depositions of the Governor General and other Gentlemen, that he has no military Force, no Revenue, except a Pension from the Company ; and no Share in the Distribution of Justice throughout the Country, except a nominal Superintendence over the criminal Courts.

In this State of Things (the Cause before me not calling for such Determination) I should not think myself obliged, whatever might be my private Opinion, unnecessarily to decide that the King my Master is not Sovereign of these Provinces ; and to decide that he is, I would chuse likewise to avoid, because the Parliament seems cautiously to have avoided it, by founding the Jurisdiction of this Court over those who do not reside in Calcutta or the inferior Factories, on personal and not on local Subjection ; and because such a Decision might engage us in Quarrels with the French and other European Nations who have Possessions in Bengal.

Mr. Justice Le Maistre.—I desire to testify my Acquiescence to every Part of my Lord Chief Justice's learned and ingenious Argument, and desire to be understood as giving no precise Opinion as to the Question, whether or no the East India Company can or cannot send and receive Ambassadors or public Ministers, upon whom the Rights of Ambassadors, or public Ministers (as acknowledged in Europe) will attach ; at the same Time I cannot help declaring, that I am very far from acceding to my Brother Chambers's Opinion, that such Right actually does exist in the East India Company, as a necessary Incident to that limited Right of making War and Peace, which they have from his Majesty's Charter for the Protection of their Settlements. I think it a Question of great Consequence, and which will admit of a considerable Degree of Doubt, and that which ought not to be determined rashly without solemn Argument, and upon mature Deliberation. Every Definition I have met with in the Books of Ambassador, or public Minister, is a Person sent from one Sovereign to another, with Authority, by Letters of Credence, to treat upon Affairs of State. I cannot admit any Sovereignty in the East India Company ; in every Charter granted to them by the Crown, there is an express Reservation of Sovereignty to the King of Great Britain, his Heirs and Successors ; and I am inclined to think, by some of the late Charters granted to the East India Company, that their Rights under former Charters have been very strictly construed, and that no more *Jura regalia* have been ever allowed them, as incidental to any Power they derive from their Charter, beyond what expressly appears upon the Face of such Grants or Charters.

Mr. Justice
Le Maistre.

When the East India Company had taken Plunder, it was doubted if that Plunder could be vested in them without the King's Grant ; a Charter was therefore applied for and granted for that Purpose.

When they were inclinable to conclude a Treaty of Peace, they had considerable Doubts how far they could give up any Forts or Places, the Sovereignty of which was vested in the Crown ; Application was made for a Charter to this Purpose, which they likewise obtained.

Surely the having the Property in Plunder, and the Right of surrendering Forts and Places taken by their Forces, are as necessary Incidents to a Right of making Peace and War, as the receiving Ambassadors ; and if the King's Law Officers doubted as to these Points, and did not consider them as incidental to the Powers granted by former Charters, I think the present Matter full as doubtful, and deserving of Consideration.

☞ [(a) With regard to this Phantom, this Man of Straw, Mobareck ul Dowla, it is an Insult on the Understanding of the Court to have made the Question of his Sovereignty.

But it came from the Governor General and Council ; I have too much Respect for that Body to treat it ludicrously, and I confess I cannot consider it seriously.] ☞

28th June 1775.

This is what I said in Court ; but as my Brother Chambers's Opinion varies materially from what he there said, and is less decisive upon the principal Point in which I differed from him, and more enlarged upon others ; and as there are many Things in the Opinion which he has now sent us in which I have the Misfortune to differ from him ; what I then said cannot, and I desire may not, be considered as an Attempt to give an Answer to those Positions ; and some Things which were adapted to meet his former Opinion, are now without the Application intended.

7th July 1775.

Mr. Justice Hyde.—I am happy to find I agree in Opinion with my three Brethren, that Roy Rada Churn is not entitled to the Privilege claimed for him by the Governor General and Council, not claimed by him.

Mr. Justice
Hyde.

My Brother Chambers seems to differ, but does not really differ from my Lord Chief Justice ; for no Opinion was declared by his Lordship on the Right of the Company to receive Ambassadors.

(a) Vide supra, Page 1078.

My Brother Chambers has declared his Opinion that the Company have such a Right. I desire to be understood to give no Opinion on the Subject, whether they can or cannot receive Ambassadors, who will be entitled to all the Privileges annexed to that Character. It is unnecessary to decide the Question in this Case, because the Situation of the Person sending is sufficient for the Decision; but whenever it does arise, it will be a Question of great Consequence, and will deserve much Consideration; the Safety of this Town may depend on it. If it shall be understood that public Ministers, with the vast Retinue which the Custom of this Country requires to attend them, are exempt from any legal Restraint, it may be attended with great Inconvenience; even the Possession of the Town may be hazarded.

The substantial Reason for the Privileges of Ambassadors is, that Persons may with Safety come to treat of Peace or War; but it does not appear to me necessary for that Purpose that they should be exempt from all legal Restraint. When the Question comes before us, it may be necessary to be informed, and to consider, what Rights are understood in this Country, in Indostan, to be conferred on Ambassadors, and whether the Customs of this Country do not make a Distinction in the Degree of the Person sent, giving to one styled Elchey, Privileges which are not given to a Vackeel.

(a) [By the Treaty which has been read, it appears, Mobareck ul Dowla deprives himself of the great Ensign of Sovereignty, the Right to protect his own Subjects; he declares that shall be done by the Company.]

The Act of Parliament does not consider him as a Sovereign Prince. The Jurisdiction of this Court extends over all his Dominions, to such Persons as are Servants of the Company, or of any British Subject, and to every one of his Subjects who chuses to submit himself to our Jurisdiction, and exempt himself from that of his Courts, by making a Contract above 500 Rupees in Value; and declaring any Dispute on it shall be determined in this Court only; so that, if we allowed this Claim, his Vackeel would be the only Person in his Dominions to whom he could extend the Arm of Protection.]

Roy Rada Churn has not produced his Instructions, which ought to have been done to shew he came on public Business, such as is the proper Subject of Treaty between Sovereign Powers; for what appears, if this were a proper Place for it, his Business as a Vackeel might be to buy Horses.

On the whole therefore, I am of opinion, the Defendant is not entitled to the Privileges claimed for him, because I think the Situation of the Person sending him is not such as will enable him to confer the Character of Ambassador.

(b) [The unanimous Opinion of the Court delivered by the Chief Justice in consequence of a Letter signed J. Clavering, Geo. Monson, and P. Francis.]

The Opinion
of the Court.

It is with the deepest Concern we find the Council still persist to address the Court by Letter on Subjects pending in Court, or on which the Court have given their Opinion; and that notwithstanding the frequent Declarations and unanimous Opinion of the Court upon the Impropriety of that Mode of Address; for it is a gross Mistake, if it is thought that Mr. Justice Chambers was of a different Opinion; he has declared the contrary publicly in Court.

We expressed our Apprehensions, that if the Court and Council did not exactly agree in Opinion, it would lead to Altercation, the least ill Consequences of which would be lowering both the Council and Court in the Eyes of the Public: Affailed as we have been on all Sides both in and out of Court, nothing shall provoke us to depart from that Equality of Temper and Sobriety of Sentiment which is peculiarly necessary to our Stations in these Times.

We have asserted the Impropriety of this Mode of Application. No Attention is paid to our Representations or Respect to our Opinions; they still persist, there is no Power here to decide between us: Nothing but absolute Outrage, which we are sure will never happen, and therefore we may say nothing will provoke us to appeal to his Majesty, or make any Representations to the East India Company, on the Conduct of their Servants. We will not increase the Embarrassment which his Majesty's Ministers must be under on account of Indian Affairs, nor will we add to the Distress of the East India Company.

All the Proceedings must be sent to England; our Conduct shall speak for itself without a Comment.

In the mean time we must steer between creating Confusion and departing from our Dignity.

We shall ever be for furnishing the East India Company with every Light and every Assistance judicially or extrajudicially, which we think we legally may, be the Application ever so improper, or the Conduct of their Servants ever so exceptionable.

(c) [The Letter from the Council incloses one of a most extraordinary Nature from the Nabob Mobarek. His Age, his Situation is such, that there is no Man either in England or India will believe he would be induced to write such a Letter, was it not dictated to him by the Agents of

(a) Vide supra, Page 1078.

(b) Vide supra, Page 1078.

(c) Vide supra, Page 1079.

those who rule this Settlement, or unless he was perfectly convinced it would be agreeable to and coincide with their Sentiments. We always have and always shall consider a Letter of Business from that Nabob the same as a Letter from the Governor General and Council. He says in that Letter, that if Complaints against his Vakeel are to be admitted in the Court, it will reflect the greatest Disgrace and Indignity on him.

Such an Idea never entered into the Head of an Indian Nabob with respect to his Vakeel. What does the Vakeel think of it? He has no such Ideas. By his Memorial he claims it only as a new Right given to him by the Laws of England, of which Right he was wholly ignorant. That is not all: I have an Affidavit in my Hand made before me by Roy Radachund for a different Purpose; he says, "I never heard of the Word Public Minister, I understand the meaning of Vakeel; but what the meaning of Public Minister is I know not. Vakeel is one thing, Eluhee is another. I never before imagined I should have been exempted from Punishment because I was a Vakeel. People every where respect the Vakeel of the Nabob. I never before heard that if the Vakeel of the Nabob, or even of the King himself, should commit a Crime, he would be exempted from the Punishment established for such a Crime; perhaps if the Nabob or King was to write a Letter, the Vakeel might be forgiven."

We will order a Copy of this Affidavit to be delivered with the Minutes of the Opinion of the Court, as it will give great Lights into this Matter.

Can any one after this believe that the Nabob really entertained the Sentiments which he adopts in the Letter? The Counsel or Attorney for the Company should have enquired into the Vakeel's own Opinion of the Rights belonging to a Vakeel, and it would have been but candid to have laid it before the Court.

But the Close of the Letter is really alarming; it is addressed to the Governor General and Council; and speaking of Complaints being received in Court against his Vakeel, he says, "You, Gentlemen, I hope, *will not approve* of such a Proceeding, but *speak in such Terms to the Gentlemen of the Court*, as will prevent my Affairs from being impeded or disgraced." These are the very Words made use of in the Translation transmitted to us. Did the Nabob ever before write in this Style to the Governor General and Council? This Letter is transmitted to us after our Opinions have been given, if it is the real Opinion of the Nabob that we can be spoke to *in such Terms* as to influence our Judgments, and that it is necessary our *Proceedings should be approved* by the Council; from whence did he collect it?

We have a Right to demand and do demand from the Governor General and Council, that in answer to that Letter they do acquaint him that our Judgments do not require *their Approbation*, and that it is highly derogatory both to the Honour of the Council and the Court to entertain any Idea that the Council would attempt to speak to us *in the Terms* he desired, and if they did, that the Opinions of this Court could be in the least influenced thereby.

As there is a Possibility that a contrary Idea may prevail, we think it necessary on this Occasion to assert that there doth not reside in the Governor General and Council any Authority whatsoever to correct or control any Acts of the Judges either in or out of Court, be those Acts ever so erroneous, and that no supposed Necessity whatsoever can authorise any Check or Control over their Acts.

If the Governor General and Council should assert such a Right, they make themselves Judges of the Necessity, and they and not the King's Justices would administer the Law in this Country.

We could have hoped that the Governor General and Council, instead of transmitting this insulting Letter to the Court, desiring an Interposition so illegal, would have acquainted the Nabob how highly criminal it would be in them to comply with his Solicitations.

I cannot help observing a small Circumstance. I have since the Claim made by the Counsel for Roy Radachurn, received two Letters from the Nabob directed to myself, and an original Letter from him directed to the Governor General and Council to the Court. Though improper, we took no Notice of that Letter. I had before received Letters from him; they had the usual Alcob, the same that is given to the first in Council. The Letters to me since the Disputes, to give him a higher Air of Consequence, make the Alcob much inferior. The same Artifice is made use of in that sent to the Governor General and Council. The Alcob sent to the Governor General and Council is infinitely inferior to that formerly sent to the first in Council and myself; they best know whether at any other Period they would have admitted a Letter from him with that Alcob; they best know whether the Company in future is to be treated with the same Inferiority. This Observation will not be so striking to those who are not conversant with the Customs and Ideas of the Natives, and do not know how tenacious they are of that Address.

With respect to the Letter from the Council, if our Opinions are carefully examined, we think no Doubt can arise as to the Question of signing Warrants for the Execution of Criminals, but lest they may have taken their Idea of our Judgment from loose Notes and partial Representations; the Judges have written their Opinions, which were delivered on the late Question, and will transmit them to the Governor General and Council with the present Opinion of the Court. Mr. Justice Chambers having taken no Notes of what he said, has delivered his Opinion from his Recollection and such Notes as the Chief Justice was able to furnish him with; this I mention at Mr. Justice Chambers's Desire. The Opinion of the rest of the Court was as near

as may be in the very Words they were delivered; but lest any Doubt should after that remain, and to prevent any possible Occasion of impeding or obstructing the Justice of the Country, we explicitly declare, that there is nothing in the Opinion of the Judges which ought to prevent the Warrants being signed as usual by the Naib Nazem, who is paid out of the Khalsa Treasury; nothing is decided by that Judgment, but that neither the East India Company nor their Servants, both being subject to the Laws of the King of Great Britain, can, by interposing the Name of the Nabob, screen any Criminal from the Justice of this Court.

We have expressly said, that our Opinions did not affect the Country Courts established in this Province.

How far Mobarek is a Sovereign with respect to the Company in the Opinion of these Gentlemen, is apparent by putting the Question how *they* are to act with respect to the signing of Warrants for the Execution of Criminals; it is plain we do not differ in Opinion upon that Question. Nobody either in India or in England will impute to the Chief Justice the making use of Arguments because they have been used by the French; nor can it be thought that Arguments are weaker because they have occurred to others. What the Chief Justice said, was not simply his Opinion; if it was not in every Circumstance the Opinion of the whole Court, it was that of the Majority of the Bench, had he not been there; but in fact neither the Chief Justice nor any of the Justices made use of the Arguments attributed to them. They never asserted there was no double Government in this Country. All that a Negative is put upon is, the illegal Exertion of the Powers of a double Government to defeat the King's Laws; they were far, very far, from drawing the Consequence imputed to them, namely, that the Proceedings of the Courts of Dewanny against the French who reside without those Places that are assigned to them by the Treaty of Paris, are direct Attacks of the English Nation upon that of France; we never thought of the Treaty of Paris; we think the Position itself, as stated by the French, not true, and are astonished to see it asserted as our Opinion; we have affirmed the very contrary, I have *frequent* * desired, to prevent partial and malicious Representations, that the Company would employ a Person able to take down the Opinions of the Court correctly.

* Sic in Orig.

I can foresee no political Consequences from our Decision; but be it remembered with what Reluctance we entered into the Question; we flung out what it was necessary for the Council to maintain, and told them the Consequences of not maintaining it. We did it to save the Honour of Government. We did it that they might not persist in a Claim which I feared it would be impossible for them to support. They were Judges of their own Politics. They urged us to a Decision we wished to avoid; we were obliged to judge from the Evidence before us of the Legality of the Claim *not* * political Consequences. If (which I do not believe) any ill Consequences follow to the State, they who unnecessarily urged us to the Decision, not we who are bound to decide according to Law, are answerable for them. Did they expect that we who must administer Justice according to our Oaths should, contrary to Evidence, determine that which, though within their own Knowledge, they would not take upon themselves to swear to? I do not know a worse Character than a political Judge; I do not know a more dangerous one. Can any one believe this strong Struggle with the Court is simply to protect Roy Radachund. Is it dignus vindice? It is clearly to serve other Purposes, which, for fear of prejudicing the ensuing Trial, I will not mention; but the Attempt is a mistaken Principle.

* Sic in Orig.

The Rulers of a State should be very reserved in bringing on political Questions of real Importance, except they are sure the Law on the Subject is with them. They must not expect Complaisance from Judges. We must execute stern Justice. Were Judges to look to political Consequences, they must be dictated to by those who hold the Power of the State.

It was necessary to determine that Question in this Case. Mr. Justice Chambers indeed avoided it, and hinted something like what is advanced by the Counsel; but the other Judges could not rest their Opinion simply on the Dates of the Credentials. As Mr. Justice Chambers was of opinion that an Ambassador, a Subject of the Estate * in which he is employed, is not amenable to the Courts of Justice where he resides, Radachund, now being a Vackeel, so accepted by the East India Company, if that should give him the Rights of an Ambassador, on those Principles ought not to be amenable to this Court, though the Offence was committed when he was not an Ambassador. The Chief Justice, though of a different Opinion, advanced what he said on that Head with a Degree of Diffidence, and only gave his Opinion on which Side the Weight of Authorities lay. The other Justices likewise thought the same. As to the Question put concerning the Right of the Sovereignty of this Country, it seems to us as if it was meant to draw us into a Dilemma; but we were never less embarrassed.

* Sic in Orig.

As to the State of Mobarek, we have before declared it is not altered by this Decision. As to the Question between the Crown and the Company, it is of a very delicate Nature; both the Crown and the Company have been anxious to avoid bringing it to a Decision.

We therefore are much surprised that the Servants of the Company should press an extrajudicial Opinion upon it: Nor, if given, do we believe it would operate upon their Conduct. We should be much concerned if they brought a Case before us which would make it necessary for us to determine it. We would avoid it if we could; if it became absolutely necessary, we would not retract from giving our Opinion, but we would not give it till we had heard every Thing that could be said on either Side, nor until we had obtained all the Lights and Informa-

tion

tion that could be obtained on the Subject: But we must decline precipitately and wantonly giving an extrajudicial Opinion of so much Consequence, especially as such high Offence was taken, that the Court had tried an Indictment, in which a Robbery which was committed here was charged to be committed on the King's Highway; it being erroneously understood, that the Court thereby had taken upon itself to determine the very Question now proposed to the Court, though it had been, and must have been, the Form of the Indictments when the President and Council were Justices of Oyer and Terminer and Gaol Delivery. We will not enter into any Argument on a Matter of Law with the Gentlemen, much less break in upon their Province to decide upon a Matter of Politics.

We should have declined taking any Notice of this Letter, had we not feared that Occasion might have been taken, from our Silence, to put a stop to the criminal Justice in the Provinces. I take this Opportunity to declare, that the Establishment of this Court hath made no Alteration in respect to the Administration of criminal Justice, except only in this Town, and the Factories subordinate to this Settlement. We declare it, that if there is a Stoppage of Justice, it is not occasioned by this Court. My Brother Chambers has pointed out to me a Passage in Roy Radachund's Affidavit, which I had neglected to make any Observation upon. He says, "He thinks he is obliged to obey the Orders of the Council; and that they may summon him; and that in fact he was called to appear before the Council when these Gentlemen who make the Claim for him were present. He said, in his Instructions for the Affidavit, it was not left to my Pleasure whether I would come or not; it was said, Come. What then was the Sense of these Gentlemen as to his having the Rights of an Ambassador? Is he not to be considered merely to elude the Justice of this Court?"

Translation of the Affidavit made by Roy Radachurn, before Sir Elijah Impey, Knight, on the 4th July 1775.

I knew nothing with respect to the Rights of a Vakeel, or Elchee, till Mr. Farrer asked me, What was my Employment? to which I answered, that I was a Vakeel of the Nabob. When Mr. Farrer and Mr. Jarret were together, I mentioned to them, that I had been the Nabob's Vakeel for near three Years; and they caused an Arzee to be written, which I signed. I imagine that it was necessary for me to obey every Order issued to me by the Council, and that I must attend upon them in conformity to any Summons they may send to me. I was one Day called to appear before the Council, or Committee, and attended accordingly. The Governor General, the General, Colonel Monson, and Mr. Francis, were present. Cummaul dun Cawn had before that presented some Papers to Mr. Fowke. The Gentlemen of the Council asked me if he had given the Papers to Mr. Fowke to keep, or with the Intention that they might be presented to the Council. Mr. Farrer and Mr. Jarret caused a Paper to be written out in the English Language, to the Truth of the Contents of which I swore before Mr. Hyde; but they never explained the Words, Public Minister, to me; they only mentioned the Word Vakeel; I knew nothing with respect to my having been dismissed from the Service of the Nabob for ten Days. The Nabob never wrote any Thing of it to me. Perhaps Mr. Farrer and Mr. Jarret may have heard it from Report. Mr. Farrer said to me, "You was not in the Nabob's Service for ten Days;" and said nothing more. He probably heard this from others; I never heard any Thing of it from any one. Mr. Farrer never told me that I had been dismissed from the Beginning of the Month of Suffer.—One Day I went to the House of Colonel Monson, who said, Perhaps you was dismissed for some Days from the Service of the Nabob: Do you know any thing of it? I answered, I knew nothing of it. This Conversation passed after I had made the Affidavit before Mr. Hyde.—I never heard the Words, Public Minister; I understand Vakeel, but what is the Meaning of Public Minister, I do not know. Vakeel is one Thing, and Elchee is another. I never before imagined that I should have been exempted from Punishment because I was a Vakeel. People every where respect the Vakeel of the Nabob. I never before heard that if the Vakeel of the Nabob, or even of the King, should commit a Crime, he would be exempted from the Punishment established for such a Crime.

Perhaps if the Nabob or King was to write a Letter, the Vakeel might be forgiven.

Mr. Farrer said to me, I heard that you was dismissed from the Nabob's Service for ten Days. This was after I had made the Affidavit. I never before had heard a Word of it.

(Signed) Radachurn.

(Signed at the End of the Consultation)

Warren Hastings.
J. Clavering.
Geo. Monson.
Rich^d Barwell.
P. Francis.

Roy Radachurn's Affidavit.

A P P E N D I X, N^o CXX.

Book LXXVI. Page 567.

Secret Dep^t.
Monday.

Extract of a Consultation of the 23d February 1778.

Fort William, the 23d February 1778.

" At a Council; Present,
The Honourable Warren Hastings, Governor General, President;
Richard Barwell,
Philip Francis, } Esquires:
Edward Wheeler, }

(a) [" The Governor General desires that the following Letter from the Nabob Mobareck ul Dowlah may be read :

" From the Nabob Mobareck ul Dowlah. Received 12th February.

Letter from
the Nabob
Mobarek ul
Dowlah.

" I have already addressed repeated Letters to your Excellency, stating very fully the Trouble and Uneasiness I suffered from the Nabob Mahomed Reza Khan's being invested with the Office of the Naibship of the Nizamut, with the Management of the Affairs of the Country, and of the several Offices of my Household, the Administration of the Business of the Adawlut and Phousdarry within the Soubahs, and of all the Affairs of the Nizamut, as well as of my domestic Concerns, and the Superintendence of myself and Family; because the said Nabob, regarding only his own Benefit, and the Increase of his Greatness in future, pays no Regard or Attention to my Interest or Advantage.

" The Nabob Mahomed Reza Khan is neither connected with me by the Ties of near Relationship, nor of sincere Attachment; that he should therefore be invested with such a Degree of Power is highly oppressive and dishonourable to my Family. I am now, by the Favour of God, come to the Years of Maturity, and to that Age when, by the Precepts of our Holy Law, and the Usage of Mahomedanism, I ought to take Charge and Management of my own Affairs; and by the Blessing of the Almighty, I am not so devoid of Understanding as to be incapable of conducting them. I am therefore hopeful, from your Favour and Regard to Justice, that you will deliver me from the Authority of the aforesaid Nabob, and give your Permission that I take on myself the Management of the Adawlut and Phousdarry of the Soubahs, as well as of my own Household, and the Business of the Nizamut, which is my Right.

" The Company, who have acquired so great Authority in this Country, and raised themselves to their present Degree of Greatness and Dominion, are indebted for the Advantages solely to the warm Support of my Ancestors; and you well know what Degree of Authority I am at present possessed of. I therefore ask nothing more than my Right; and should the Company, disregarding the Situation and Rights of this Family, refuse their Approbation to my Request, which is perfectly just and right, it will be highly inequitable.

" I am hopeful, that maturely weighing this Matter, your Excellency will give me the Management of the Affairs of the Nizamut, of my own Household, and the Offices attached thereto, together with the Administration of the Adawlut and Phousdarry within the Soubahs, which are my Right. This will be an Act of the highest Justice in the Gentlemen, and will engage my Gratitude, and that of all the helpless Dependants of this Family.]"

" Governor General.—I move that the Opinions of the Members of the Board may be taken, whether the Requisitions contained in the above Letter shall be complied with or denied? It is late, nor would I wish the Board to form any decided Resolution upon a Subject of this Nature, without the fullest Deliberation. I desire therefore, that the Secretary may send the Letter and Question round to the different Members of the Board; their Opinions may be taken at the next Meeting of Council.

" Ordered, That the Letter from the Nabob Mobareck ul Dowlah be accordingly circulated with the above Question to the Members of the Board, for their Opinions thereon.

(Signed at the End)

Warren Hastings.
Rich^d Barwell.
P. Francis.
Edw^d Wheeler."

A P P E N D I X, N° CXXI.

Book LXXVI. Page 595.

Extract of Fort William Secret Consultations, 5th March 1778.

Fort William, 5th March 1778.

Sect. Dep^t.
Thursday.

At a Council, Present,

The Honourable Warren Hastings, Governor General, President;

Richard Barwell,

Philip Francis,

Edward Wheler,

Esquires.

(a) [Governor General.—I move that the Resolution passed in the last Consultation, to wit, "That the Nabob's Letter be referred to the Decision of the Honourable the Court of Directors, and that no Resolution be taken here on the Subject of the Requisitions contained therein, without their Special Orders and Instructions," be repealed; and that the Question proposed by me in Consultation 23d ultimo, namely, that the Opinions of the Members of the Board may be taken, whether the Requisitions contained in the Nabob's Letter recorded in that Day's Proceedings shall be complied with or denied, may be reconsidered.]

I must here observe, that the preceding Question was in a special Manner referred to the Consideration of every Member of the Board, and that Mr. Barwell's Opinion upon it had not been received at the last Consultation, in which the preceding Resolution was passed. I desire my Minute in which the Original Question was proposed may be entered in this Place.

Governor General.—"I move that the Opinions of the Members of the Board may be taken, whether the Requisitions contained in the above Letter shall be complied with or denied? It is late, nor would I wish the Board to form any decided Resolution upon a Subject of this Nature, without the fullest Deliberation; I desire therefore, that the Secretary may send the Letter and Question round to the different Members of the Board. Their Opinions may be taken at the next Meeting of the Council."

Governor
General's
original
Question.

Mr. Wheler.—As the Governor General has assigned no other Reason for bringing this Question again before the Board, except the Absence of one of the Members, which might have been urged and accepted as a Motive for deferring the Question to the Time proposed by Mr. Francis; I am against rescinding the former Resolution and reconsidering the Question now.

Mr. Francis.—It is not affirmed or suggested, that the Resolution taken at the last Consultation was not regular in point of Form, or valid in point of Law; neither has it been affirmed, that sufficient Time was not given to the Members of the Board to form their Opinions upon the original Question, or that the Consideration of it was brought forward by either of those Gentlemen, whose Votes constituted the Resolution. We had a Week to consider it; the Day was fixed by the Governor's own Motion, and the Debate was introduced by the Secretary's reading the Nabob's Letter with the Governor's Consent and Approbation; and without any Motion from Mr. Wheler or me. After Mr. Wheler's Opinion and mine were read, we proceeded to other Business, and waited above two Hours in Expectation of Mr. Barwell's Arrival. From these Facts I presume it follows, that the Objection now made to the Resolution on the Score of Mr. Barwell's Absence is not in any Sense valid, and the Governor General suggests no other for repealing that Resolution. I am left therefore without any Arguments proposed to counterbalance those on which my Opinion was founded. But if Arguments are even now offered against the Propriety of the Resolution itself, I shall be ready to enter into the Consideration of them. When no Arguments whatsoever are offered to justify the rescinding of a solemn Act of Government, I should think myself not only highly criminal, but as a Man acting blindly, and without Reason, if I consented to repeal it.

Mr. Barwell.—Could I regard the Resolution of the 2d Instant as a solemn regular Act of Government, I should decline including my Opinion at this late Period; but when a Question has been proposed to be decided upon the Sentiments that may be delivered by every Member of the Council (and the Right of every Member to deliver his Opinion is not only acknowledged by the unanimous Admission of the Mode in which the Question was proposed, but by such Admission each Member is bound to deliver his Opinion, and each to allow the Weight carried by a Majority of such Opinions), I have no Option, nor can I submit to be excluded from a Right which the unanimous Reception of the Question in the Form it appears the 23d February gives me. No subsequent Resolution could deprive me of the Privilege of a Vote on the present Subject, nor no Resolution independent of that Vote, I apprehend, can be an Act of Government,

(a) Vide supra, Page 1083.

[7 A]

while

while two Members only, without the Concurrence of one or both of the other Members under such Circumstances, are pleased to call their Votes an Act of Government. The Manner in which the Question was proposed and left for Decision, I must again observe in this Place, precluded a Decision, if any Difference of Opinion prevailed among the other Members without mine being also delivered. For these Reasons, I approve the Governor General's present Motion, as regular and proper to restore to me those Rights on the present Subject which were given me on the First Admission of the Question by the Board, and cancelled by the Resolution of the 2d Instant.

Mr. Francis.—I beg leave to call upon Mr. Barwell for an Explanation of those Words in which, as I understand, he affirms or intimates that a Resolution taken by the major Part of the Members present in Council on Monday last, is not an Act of Government. The Meeting of that Day was summoned by the Governor General, and the Law declares, "That in all Cases whatsoever, the Governor General and Council shall be bound and concluded by the Opinion and Decision of the major Part of those present."

Mr. Barwell.—I really am at a loss to express my Meaning in Terms clearer than those in which it already appears; I pretend not to deny that a Majority of the Council General constitutes an Act of Government; I simply point out that the Admission of a Question for my Opinion allows not the Council an Option to cancel the Privilege such Admission conferred, nor leaves it in my Power to decline a Vote on the present Subject. If any further Explanation is necessary, I must refer to the Company what I have already said, and flatter myself they will judge it both clear and explicit.

Mr. Francis.—I submit it to the Judgment of our Superiors, whether the Words used by Mr. Barwell do or do not amount to a Denial of the Legality of the Resolution passed last Monday, from the Principles on which he now votes for repealing it. I apprehend it would follow, that any Member of this Board might, by absenting himself from Council in parallel Circumstances, prevent the Decision of any Question whatsoever.

Mr. Barwell.—I apprehend Mr. Francis is wrong in construing my Denial of any Vote precluding my Opinion under Circumstances such as I have already described, to amount to an Affirmation that the Votes of a Majority do not constitute an Act of Government; so far from it, that if it affirms any Thing, it is the contrary, that a Minority of any Question may not assume the Appearance of a Majority.

(a) [Resolved, That the Resolution passed in the last Council, viz. "That the Nabob's Letter, recorded 23d ultimo, be referred to the Decision of the Honourable the Court of Directors, and that no Resolution be taken here on the Subject of the Requisitions contained therein, without their special Orders and Instructions,"] be repealed.

Mr. Francis.—I beg leave in this Place to enter my Dissent and Protest against this Resolution, for the following Reasons:

1st, Because it reverses a regular and formal Resolution of a former Board without any one Argument being urged against the Propriety of that Resolution.

2d, Because it deprives the Court of Directors of their Jurisdiction over a Question of the utmost Importance to their Affairs, and to the good Order of this Government, without any one Reason why the Decision of that Question should be pressed at this Time, and not referred to their Judgment.

Mr. Wheler.—I likewise beg leave to enter my Dissent for the Reasons already assigned by Mr. Francis.

(b) [The Second Question contained in the Governor General's Motion being put; Agreed, That the Question proposed by the Governor General, 23d ultimo, viz. That the Opinions of the Members of the Board may be taken, whether the Requisitions contained in the Nabob's Letter recorded on that Day shall be complied with or denied? may be reconsidered.]

Mr. Wheler and Mr. Francis having given their Opinions on the original Question in the last Consultation,

Mr. Barwell proceeds to deliver his Sentiments as follow:

Mr. Barwell.—I am of opinion, that as the Nabob is pleased to demand and assert the positive Rights of his Office as Nazim of the Provinces, and as he has been invariably acknowledged such by the Company and this Government; I do not see upon what Ground we can deny his Request. A Reference at this Time for the Orders of the Company would be an Evasion reflecting on their Honour, and unbecoming the Justice of the Government.

Governor General.—The Nabob's Demands are grounded on positive Rights, which will not admit of a Discussion.

He has an incontestable Right to the Management of his own Household.

He has an incontestable Right to the Nizamut. It is his by Inheritance; the Dependants of the Nizamut, Adawlut, and of the Fowzdarry, have been repeatedly declared by the Company and by this Government to appertain to the Nizamut.

(a) Vide supra, Page 1083.

(b) Vide supra, Page 1083.

For these Reasons I am of opinion that the Requisitions contained in the Nabob's Letter, entered in Consultation 23d ultimo, ought to be complied with.

Mr. Francis.—Since it has been resolved, that the Consideration of the original Question should be resumed, I desire, that the Secretary will read to the Board the repeated Letters already addressed to the Governor General by the Nabob on this Subject, previous to the last, as they will probably throw Lights upon it, which are not before us at present.

Governor General.—I must beg Mr. Francis's Pardon for objecting to the present Motion, as it does not arise out of any new Matter produced at this Meeting, and as these Letters, if they are supposed to contain any additional Lights, ought to have been considered by him before he gave his Opinion. I have no Objection to their being produced; the Letter Book containing the Persian Correspondence ought always to be before the Board, and this is the only Day in which I recollect that they were not lying upon the Table. My Objection goes only to the Loss of Time, which will be consumed in tracing the Nabob's Letters which may have been written on this Subject, and in reading them to the Board. The Letter Books are now produced; I desire that the Assistant Secretary will examine them, and shew Mr. Francis such Letters as he finds contained in them from the Nabob. This I apprehend will answer all the Purposes for which he can require them, and the Time of the Board will be spared.

Mr. Francis.—I understood the original Question was resumed *de novo*. In delivering my former Opinion, I reserved to myself a Right to alter it according to the Arguments which might be stated in the Course of the Debate. The Letters in question, if they are entered on the Persian Correspondence, might have been read while we have been talking upon the Subject. I generally have examined the Persian Correspondence, but do not recollect to have seen any Letter from the Nabob, stating, as he says, very fully the Trouble and Uneasiness he suffers, from the Nabob Mahomed Reza Cawn's being invested with the Offices he now holds. From what I have heard of his Conduct, and of those Persons who are most in his Confidence, and have greatest Influence with him, I can easily believe that Mahomed Reza Cawn's Authority is a Restraint over him. When that Restraint is removed, I do not doubt that he will immediately become what he was before,—“an easy Prey to his menial Servants, whose utter Want of Ability, Integrity, and Attention to render him in any Degree respectable even in the Eyes of the Natives,” are well known to the Court of Directors. When the Rights of the Nabob to the Management of his Household, and to the Exercise of the great Offices dependent on the Nizamut, are so peremptorily declared, I should have conceived that his Ability to judge and act for himself, and his Capacity to execute Offices of such essential Importance to the Welfare of the Country, would also have been considered by a prudent Government. *I know with Certainty that he is in his own Person utterly incapable of executing any of these Offices*; nor does it follow, from any Acknowledgment of his Rights, that it should not be the Duty of this Government to recommend to him wise and able Men, and such as the Company themselves are known to confide in, to support and carry on that Part of the public Business which is still left, or supposed to be left, with the Nazim. The Company will judge of the real Motives and Object of the Requisitions brought before us in his Name, and how far such an Address from him will justify the Removal of a Minister, whose Appointment has been expressly, and in the highest Terms, approved by them on the 24th December 1776. The Secretary has yet pointed out to me but one Letter from the Nabob, which appears to have been received on the 17th November. In that Letter he says, “I am hopeful you will not keep me longer in this painful Suspense, but will be kindly pleased to write immediately to the Munny Begum, that she take on herself the Administration of the Affairs of the Nizamut, which is in fact her own Family, without the Interference of any other Person whatsoever. By this you will give me complete Satisfaction.” The Way then to give this young Prince complete Satisfaction, if we can suppose such Letters are really dictated by him, is to restore Munny Begum to the Administration of the Affairs of the Nizamut, without the Interference of any other Person whatsoever. By this Request it appears how little he thought himself qualified three Months ago to take upon himself the Offices which he now desires to be invested with. I do not doubt that the Object of the present Measure is to restore Munny Begum in Fact, if not in Form, to the Power of which she was divested by a former Act of this Government. The Merits of this Lady are well known to the Company; but it may be proper to repeat in this Place what the Court of Directors have, with great Reason, thought fit to say of her: “Notwithstanding such vast Sums have been carried to the Nabob's Account, over and above his Stipend, in so short a Space of Time, we observe, that in May 1775 there was not a Rupee in his Treasury, though there were Demands upon him to a large Amount. This Circumstance alone, were there no other Improperities in the Conduct of Munny Begum, would justify her Removal from the Office of Guardian to the Nabob; because it is evident that, under her immediate Superintendence, great Part of his Allowance must have been embezzled, or very grossly misapplied.”

Resolved, That the Requisitions contained in the Letter from the Nabob Mobareck ul Dowlah, entered in Consultation 23d February, be complied with.

Mr. Francis.—I dissent from, and protest against this Resolution: Because, in addition to all the other Reasons expressed by me, it is a direct and positive Disobedience of the Orders of the Court of Directors, expressed in their high Approbation of the Appointment of Mahomed Reza Cawn

General Letter, 24th Dec. 1776. Par. 35.

General Letter, 24th Dec. 1776. Par. 32.

Cawn to his present Employment; and because this important Resolution is taken without any one Reason being assigned in support of the Necessity or Expediency of it.

Mr. Wheler.—I accede to every Objection pointed out by Mr. Francis; and likewise join with him in his Dissent and Protest. Further, as the Nabob has thought proper at this Period to demand his positive Rights, and as those Rights may probably prove much more extensive than appears from the Question now before the Board, I am confirmed in my former Opinion, that his Highness's Request ought to be referred to the deliberate Decision of the Court of Directors, and not at present receive the Sanction and hasty Determination of this Board.]

Governor General.—I now move, That a Letter be addressed to the Nabob Mobareck ul Dowlah, informing him that the Board have agreed to comply with the Requisitions contained in his Letter; but that he be requested to permit the present Judges and Officers of the Nizamut, Adawlut, and of the Fousdarry, to continue in Office until he shall have formed a new Arrangement of those Offices, and shall have advised the Board of the same through the regular Channel of the Governor General. I move also, That the Substance of the preceding Resolution be communicated to Mahomed Reza Cawn.

Mr. Wheler.—I object to the Letter, for the same Reasons that I have objected to the general Question.

Mr. Francis.—I agree with Mr. Wheler.

Mr. Barwell.—I agree to both the above Motions.

Resolved, That a Letter be addressed to the Nabob Mobareck ul Dowlah, informing him, that the Board have complied with the Requisitions contained in his Letter; and that he be requested to permit the present Judges and Officers of the Nizamut Adawlut, and of the Phousdarry, to continue in their present Appointments, until he shall have formed a new Arrangement of those Officers, and shall have advised the Board of the same, through the regular Channel of the Governor General.

Resolved also, That the Substance of the preceding Resolution be communicated to Mahomed Reza Cawn.

Warren Hastings.

Rich^d Barwell.

P. Francis.

Edw^d Wheler.

A P P E N D I X, N^o CXXII.

Book LVI. Page 413.

Fort William, 15th December 1779.

At a Council; Present,

The Honourable Warren Hastings, Governor General, President;

Richard Barwell,

Philip Francis,

Edward Wheler,

Esquires.

Sir Eyre Coote absent on a Visit to the different Stations of the Army.

Read the following Letters from the Nabob Mobareck ul Dowla, and from Mahomed Reza Cawn.

From the Nabob Mobaruck ul Dowlah, enclosed in a Letter from the Resident at the Durbar, dated the 10th, and received the 12th of December.

Mobaruck ul Dowla.

I have been favoured with your friendly Letter, under Date the 21st Zehaida.

You write, that a Letter has been lately received from the Court of Directors, expressing their Pleasure that the Nabob Mahomed Reza Khan be restored to the Office of Naib Soubah. My Patron, when the aforesaid Nabob was first appointed to the Naib Soubahship, it was entirely on this Account, that by reason of my tender Age, I could not transact my own Affairs in Person, but required the Assistance of a Naib. When I became of Age, there was no further Occasion for a Naib; and I accordingly wrote to you on the Subject, and informed you that I would take on myself the Management of my own Affairs, and had no further Use for a Naib: And as this was perfectly reasonable, you in Council gave your Sanction thereto, and favoured me with a Letter, authorising me to take the Administration on myself, and to dismiss the said Nabob; which was accordingly done; and from that Time to the present, the Affairs of the Nizamut, Foujedarey, and Adawlut, depending on the Nizamut, have been conducted on that Place by my Authority. The Letter received from the Court of Directors, signifying their Pleasure that the said Nabob be restored to the Naib Soubahship, fills me with the greatest Astonishment; nor can I penetrate the Motive of it. Perhaps the Circumstance of my being arrived at Years of Maturity has not yet reached the Ears of the Court of Directors in Europe; and notwithstanding the Number of Children and Dependents which I have, they

still

Pub. Depart.
Wednesday.

still reckon me an Infant. Otherwise, would they have determined to place my Family under the Authority of another, and written you for that Purpose? In a Word, it was necessary that I should inform you of my Situation, which I formerly did, and it depend * on you to transmit such Information to the Court of Directors. * Sic in Orig.

It is notorious that the meanest of the People will not admit of the Authority of a Stranger in their Families; how can it then be expected of me? In a Word, I administer the Affairs of the Nizamut, which are in fact the Affairs of my own Family, by my own Authority, and shall do so, and I can never on any account agree to the Appointment of the said Nabob to the Naib Soubahship, which would being * the greatest Dishonour, Disgrace, and Contempt on me. I will never of my own Consent admit the said Nabob to any Authority in the Affairs of the Nizamut, Foujedarey, and Adawlut, dependant on the Nizamut; and from Motives of Justice I expect, that regarding the Rights which my late Father is allowed to have had on the Company, you will never consent that any Compulsion be put in practice against me on account of this Business, and that you will use every Means for the Preservation of my Credit, Honour, and Dignity. * Sic in Orig.

From Mahomed Reza Khan, addressed to the Governor General, 14th December.

Your gracious Letter, informing me that you had received a Letter from the Court of Directors signifying their Pleasure that I be restored to the Office of Naib Soubah, and be assured that as long as I shall merit their Favour by my Attachment to the Company, and a faithful Discharge of the Duties of that Office, their Protection will be continued to me, honoured me by its Arrival on the 24th of Zekaida (3d December). My Tongue has been ever since employed in expressing my Thankfulness to the Company for their great Kindness to me, and my Heart is deeply impressed with Gratitude for your Favours; and from the Abundance of your Bounty and Regard to me, I am hopeful that, taking Compassion on my unfortunate Situation, you will restore me to the Station I held before, and make me ever grateful to you for such mighty Obligations.

I was always from the Bottom of my Heart attached to the Company, and kept their Interest in View, and shall now continue to shew my Attachment to them, and to execute the Business belonging to that Station with all my Abilities. Meer Seid Ally is at your Presence: I hope he will meet with your Favour; whatever you are pleased at any Time to direct him to do shall be performed.

From the same to the Council.

Your gracious Letter, &c. &c. honoured me by its Arrival on the 24th of Zekaida (3d December). I have been ever since employed in returning Thanks for the Kindness of the Company, and the Protection of the Governor General and the Gentlemen of the Council. From the Greatness of your Bounty I am hopeful that, being favourably inclined to me, you will restore me to my former Station. I have always been faithfully attached to the Interest of the Company, and shall now continue to shew my Attachment to them, and to perform the Duties of that Station.

[(a) Mr. Francis delivers in the following Minute :

Mr. Francis.—I must request the Attention of the Board to a short Recapitulation of the principal Steps taken, and Declarations made by the Nabob, and by this Government, in relation to the Removal of Mahomed Reza Cawn, and to the succeeding Distribution of the several Offices held by him.

Nabob Mo-
baruck ul
Dowla, Ma-
homed Reza
Cawn.

In a Letter received from the Nabob on the 17th of November 1777, he desires that Munny Begum may be allowed to take on herself the Administration of the Affairs of the Nizamut, without the Interference of any other Person whatever; and adds, that by this the Governor will give him complete Satisfaction.

In his next Letter he desires that Mahomed Reza Cawn may be removed, and expresses his Hopes, that, "as he himself is now come to Years of Maturity, and, by the Blessing of God, is not so devoid of Understanding as to be incapable of conducting his own Affairs," the Governor will give him the Management of the Affairs of the Nizamut, and of his own Household, together with the Administration of the Adawlet and Phouzdarey.

Received the
12th Feb.
1778.

As the Court of Directors themselves have fully discussed the Claims and Pretensions stated in this Letter, I shall not attempt to add any thing to their Observations thereupon.

On the 7th of March 1778, a Letter from the Governor informs the Nabob, that it had been agreed, that "his Excellency being now arrived at Years of Maturity, the Control of his own Household, and of the Courts dependent on the Nizamut, and * and Phouzdarey should be placed in his Hands." And Mahomed Reza Cawn was directed at the same Time to resign his Authority to the Nabob. * Sic in Orig.

(*) Vide supra, Page 1085.

In a Letter received from the Nabob on the 4th of May 1778, he says, "He as made choice of Sudder ul Hoe Khan to fill the Station of Naib of his Adawlut and Phouzdarry, and of Rajah Gourdas for the Office of the Nizamut; and desires that Mahomed Reza Cawn's Salary may be divided between those Two Persons and the Two Begums." On the Requests contained in * Letter, and immediately complied with, I have nothing to add to the Remarks stated in my Minutes of the 7th of May 1778, except that there could not be a grosser Contradiction than first to remove Mahomed Reza Cawn on Pretence of the Nabob's executing the several Offices himself, and immediately afterwards to appoint other Persons to execute those Offices; and at the same Time to give a considerable Portion of the Salary annexed to them to the Two Begums.

* Sic in Orig.

Sudder ul Hoe Khan, in a Letter received 1st September 1778, says, "His Highness himself is not deficient in Regard for me; but certain bad Men have gained an Ascendancy over his Temper, by whose Instigation he acts." After complaining of the Slights he receives from the Nabob, he adds, "Thus they cause the Nabob to treat me sometimes with Indignity, at others with Kindness, just as they think proper to advise him. Their Views is *, that by compelling me to Displeasure at such unworthy Treatment, they may force me either to relinquish my Station, or to join with them and act by their Advice, and appoint Creatures of their Recommendation to the different Offices, from which they might draw Profit to themselves."

* Sic in Orig.

In a subsequent Letter to the Governor, Sudder ul Hoe Khan says, "The Begum's Ministers, before my Arrival, with the Advice of their Counsellors, caused the Nabob to sign a Receipt, in consequence of which they received at two different Times near 50,000 Rupees in the Name of the Officers of the Audawlet Fouzdarry, &c. from the Company's Sircar; and having drawn up an Account Current in the Manner they wished, they got the Nabob to sign it, and then sent it to me." In the same Letter he asserts that these People have the Nabob entirely in their Power.

On the 1st of September 1778, the Governor informs the Nabob, that "It is highly expedient that Sudder ul Hoe Khan should have full Control in all Matters relative to his Office, and the sole Appointment and Dismission of the Sudder and Mofusil Officers; and that his Seal and Signature should be authentic to all Papers having relation to the Business entrusted to him; I therefore intimate to you, that he should appoint and dismiss all the Officers under him, and that your Excellency should not interfere in any one."

The Nabob, in a Letter to the Governor, received 3d September 1778, says, "Agreeably to your Pleasure, I have relinquished all Concern with the Affairs of the Fouzdarry and Audawlet, leaving the entire Management of them in Sudder ul Hoe Khan's Hands."

Sudder ul Hoe Khan, in a Letter received 30th September, says, "Yatibar Ally Cawn (Munny Begum's Chief Eunuch) from the Amount * Salaries of the Officers of the Adawlet and Phouzdarry, which before my Arrival he had received for two Months from the Sircar, made Disbursements according to his own Pleasure. He had before caused the Sum of 7,400 Rupees, on Account of the Price of mine and my Paischairs Kellauts, to be carried to Account; and now continually sends a Man to demand from me Four thousand Three hundred and odd Rupees, as the Balance of the Price of Kellauts; and constantly presses me to take it from the Amount of the Salaries of the Officers of the Adawlet and Fouzdarry, and send it to him; and I shall be under the Necessity of complying. I mention this for your Information."

* Sic in Orig.

The Governor General's Letter to the Nabob, dated the 10th of October 1778, contains a Representation so pointed and so very just, of the fatal Effects which had attended the Nabob's interfering in the Administration of Justice, that I shall insert it entire; but without any Comment. In fact, it speaks too plainly to require one.

"At your Excellency's Request, I sent Sudder ul Hoe Khan to take on him the Administration of the Affairs of the Adawlut and Phouzdarry, and hoped by that Means not only to have given Satisfaction to your Excellency, but that, through his Abilities and Experience, these Affairs would have been conducted in such Manner as to have secured the Peace of the Country and the Happiness of the People: And it is with the greatest Concern I learn, that this Measure is so far from being attended with the expected Advantages, that the Affairs both of the Fouzdary and Adawlut are in the greatest Confusion imaginable; and daily Robberies and Murders are perpetrated throughout the Country.

"This is evidently owing to the Want of a proper Authority in the Person appointed to superintend them: I therefore addressed your Excellency on the Importance and Delicacy of the Affairs in question, and of the Necessity of lodging full Power in the Hands of the Person chosen to administer them. In reply to which, your Excellency expressed Sentiments coincident with mine. Notwithstanding which, your Dependants and People, actuated by selfish and avaritious Views, have by their Interference so impeded the Business as to throw the whole Country into a State of Confusion, from which nothing can retrieve it but an unlimited Power lodged in the Hands of the Superintendant. I therefore request that your Excellency will give the strictest Injunctions to all your Dependants, not to interfere in any Manner with any Matter relative to the Affairs of the Adawlut and Phouzdarry, and that you will yourself relinquish all Interference therein, and leave them entirely to the Management of Sudder ul Hoe Khan. This is absolutely necessary to restore the Country to a State of Tranquillity; and if your Excellency has any Plan

Plan to propose for the Management of Affairs in future, be pleased to communicate it to me, and every Attention shall be paid to give your Excellency Satisfaction. In the mean time, I have given Directions to Sudder ul Hoe Khan to take the sole Management of them into his own Hands, and to apply assiduously to the Restoration of Tranquillity and good Order in the Country; and I must request that your Excellency will confirm them by similar Orders to him; otherwise a Measure which I adopted at your Excellency's Request, and with a View to your Satisfaction and the Benefit of the Country, will be attended with quite contrary Effects, and bring Discredit on me."

From the preceding Correspondence, I think it appears beyond Dispute, that the Nabob himself has hitherto been a mere Cypher through the whole Transaction, or rather an Instrument in the Hands of Munny Begum and others employed by them, and for their Purposes only, to accomplish the Removal of Mahommud Reza Cawn. That these People have made a most dangerous and iniquitous Use of the Nabob's Name and Authority while they had both at their Disposal, and that the Governor General himself was convinced that the Interference of the Nabob, or of those who acted for him, in the Affairs of the Nizamut, had been attended with the most ruinous Consequences, which he accordingly endeavoured to obviate by directing him not to concern himself in any Shape in the Conduct of the Business entrusted to the Naib Subadar.

With respect to the Nabob, I shall only observe, that his Letters involve him in a very disgraceful Dilemma. If * could believe it possible that, freely, and of his own mere Motion, he could recommend "*That Munny Begum should take on herself the Management of the Affairs of the Nizamut, without the Interference of any other Person*," that he should in one Letter desire to conduct the Affairs of the Nizamut himself, and in the next, that a Naib should be appointed to conduct them for him; I should give little Credit to the Assertion with which these Requests are accompanied, viz. *that he is not devoid of Understanding*. He may arrive at Years of Maturity; but if at the Age of Twenty-one, he does not perceive the Folly and Absurdity of such Propositions and such Contradictions, I should despair of his ever arriving at Years of Discretion. On the other Hand, if these Letters are written for him, which I am thoroughly satisfied is the Case; if he has no Will of his own, and if the Rights and Authorities demanded in his Name are in reality to devolve to Munny Begum, to her Chief Eunuch, and to the other Persons of whose Misconduct the late Naib Subadar made so many Complaints to the Governor; what Opinion are we to entertain of his Excellency's Understanding and Veracity, or on what Ground can we commit the Management of such important Affairs to a young Man so dependant on Munny Begum, and evidently so incapable of judging or acting for himself?

I now proceed to the last Orders from the Court of Directors. They consider the whole Subject in the same Light that I do; they acknowledge no Right of Inheritance in the Nabob; they understand every ostensible Accession to his Power as a real one to that of Munny Begum; they deem it for the Welfare of the Country that the Office of Naib Subadar should be continued; and they positively direct us forthwith to signify to the Nabob their Pleasure, that Mahommed Reza Cawn be immediately restored to it.

But notwithstanding they had a thorough Knowledge of the Facts, and were perfectly acquainted with all the Characters, they certainly were not aware of the Possibility of such a Case as now exists, or they would have provided against it. They did not foresee that their positive Orders would not be enforced by this Government, or that such Orders would be disobeyed, when they read the Nabob's late Letters; the false and frivolous Pretences on which he ventures to counteract and defeat an Arrangement which the Company have deemed necessary for the Welfare of the Country, will astonish them no less than our Acquiescence in such Pretences.

First he says, "That he had formerly written to the Governor, that he had no farther Occasion for a Naib, and would himself conduct his own Affairs." And he asserts, "That since the Dismission of Mahomud Reza Cawn, to the present Time, the Business had been conducted under his own immediate Direction." Is it possible he should forget, that in consequence of Sudder Ulhoe Cawn's Appointment the Governor had expressly required him not to interfere; and that the Nabob had thereupon relinquished all Concern with the Affairs of the Phousdary and Adawler, and left the entire Management of them in the Hands of the Naib. In his next Letter he talks of the Rights of his deceased's * Father, as well as his own, as if the Office of Nazim were hereditary. He talks of his Claims on the Company, as if he held by some other Title than their Friendship and Protection, or as if either he or his Father had any Right in the Subadary beyond what they derived from the voluntary Acts of the Company, or of their Representatives. He says, he never will admit Mahommud Reza Cawn to possess * any Degree of Authority in his Family; and that as Sudder Ulhoe Cawn is dead, he shall take on himself the Management of the Business. In his last Letter he observes, that Mahommud Reza Cawn was at first appointed on account of his the Nabob's tender Age, which required the Assistance of a Naib; forgetting not only that a Naib Subadar was appointed, and the Office executed, without Objections, during the Government of his Predecessors, but that he himself had submitted about a Year ago, to the Appointment of Sudder Ulhoe Khan, and that the latter continued to execute his several Offices till his Death, with Powers totally and unavowedly independent of the Nabob. He forgets, or perhaps he does not know, that the Treaty of March 1770, by which

which alone his Rights, whatever they may be, were created, provides for the Appointment of a Naib of the Provinces, to be invested with the Management of Affairs; and that this Naib was appointed at the Instance of the Governor and Gentlemen of the Council. In the same Letter the Nabob declares, that he administers the Affairs of the Nizamut *by his own Authority, and shall do so*; and that he never can, on any account, agree to the Appointment of Mahomed Reza Cawn to the Naib Soubaship.

The Governor General's Letter of the 10th of October 1778 will shew the Company, not only in what Manner this important Business is likely to be conducted, and what Opinion the Governor General himself entertains of the Nabob's Capacity, but that neither were his supposed Rights, and the Maturity of his Age, attended to at that Time, nor his personal Inclinations consulted. Notwithstanding all his Claims to the Phousdarry and Adawlut, the Governor's Pleasure divested him of both, and left him without an Option. These, however, are not the first and immediate Objects of Consideration; a new and unexpected Question is now before us: The Company's Orders are disobeyed on pretended Principles, which suppose the Existence of an Authority in these Provinces independent of the Authority of Great Britain over them. That of the Court of Directors is the only Medium by which the Subjection of Bengal to Great Britain is held and secured. In opposition to it the Nabob declares, that *he acts by his own Authority, and shall continue to do so*. I do not know what Name the Law will give to Disobedience of the Company's Orders by this Board, or whether such Disobedience directly avowed by ourselves would not be less criminal, and in its Consequences less dangerous, than under the Form which it now assumes; but every Man must see which Way the present Example leads, and what Use may be made of it. If some vigorous Measure be not immediately taken by the Company to disarm the Nabob of all Means of Resistance, or at least to deter him from attempting it again, their Dominion over Bengal is not secure. I am sorry this inexperienced young Man should have been so unhappily advised. He does not know on what dangerous Ground he treads. He forgets himself too grossly, when he disobeys the Company's positive Orders, and in the same Breadth * tells the Governor General, "You are the Master, and my Patron, and I can take no Measure without first communicating it to you."

* Sic in Orig.

The Company will consider, whether this avowed Distinction between them and their local Representative be not something more than disrespectful *, or whether their Injunctions would have been slighted if they had been accompanied by the usual and proper Requisition on the Part of the Governor General and Council, which I repeatedly recommended without Success. Other and more alarming Reflections will naturally succeed. The ostensible Shadow of the Nabob's Authority may in Time find a Substance to support it. If the Spirit of Party and Faction, which prevails through every Department of Government, and through every other Rank of Life, should reach to the Sepoys, it would be a painful, but not a difficult Task, to count the few remaining Steps which lead inevitably from that State of Things to final Dissolution. At whatever Distance that Danger may appear to be, yet if the Course we are in points directly to it, I trust that the Wisdom of the Company will not deem it unworthy of their instant Consideration. The same Measures, by which a great and imminent Mischief might have been prevented, will not be sufficient to correct or retrieve it.

* Sic in Orig.

Mr. Francis on D^o.

Mr. Francis.—I now move, That it may be resolved, that the preceding Letter from the Nabob is highly dissatisfactory to the Board; and that the Governor General be requested to signify the same to him, and to demand, in our Name, his immediate Compliance with the Orders of the Company.

Mr. Wheeler.—I agree to the Motion.

Mr. Barwell.—If any Advantage was stated to derive to the Company by controlling the Will of the Nabob, it might be a Question with me how far the Occasion would vindicate the Compulsion proposed; but when no national Benefit can accrue, nor is stated, I cannot give my Assent to a very * acceptionable Measure.

* Sic in Orig.

Governor General.—I shall take another Occasion to deliver my Sentiments at large on the Subjects of this Motion: For the present I shall content myself with declaring, that I have gone to the utmost Lengths prescribed to me by the Company's Orders, and by my Sense of my Duty; and that I will not go beyond them.

Mr. Francis's Motion resolved in the Negative.]

Mr. Francis.—Since it is resolved, that the Board will not insist on the Nabob's Compliance with the Company's Orders, nothing is left for me, but to move, as I now do, That the Salary allotted by the Company out of their Revenues, for the Support of the Office of Naib Souba, amounting to three Lacks of Sicca Rupees per Annum, or so much of it as was divided between Munny Begum, Baboo Begum, Rajah Gourdass, and Sudder ul Hoe Khan, may cease, and be made a Saving in the Company's Treasury, from the Day when Sudder ul Hoe Khan died.

It is the Company's Property, and if it be not employed in the Manner they direct, it should not at least be applied to any other Purpose.

Mr. Wheeler.—I agree to the Motion.

Mr. Barwell.—I must desire that the Fund from which this Payment is made to the Ministers of the Nabob, be stated by the Accountant General, before I give my Opinion upon the Motion.

Governor

Governor General.—I object to the Question in the Terms of it; but I consent to wait for the Information required by Mr. Barwell.

Ordered, That the Accountant General to the Revenue Department be directed to furnish the Account desired by Mr. Barwell.

Agreed, That the further Consideration of this Subject be deferred till the Receipt of the above-mentioned Account.

Warren Hastings,
Rich^d Barwell,
P. Francis.
Edw^d Wheeler.

A P P E N D I X, N^o CXXIII.

Book XXXVI. Page 63.

Fort William, 6th July 1781.

At a Council; Present,

The Honourable Warren Hastings, Governor General, President;
and Edward Wheeler Esquire.

Lieutenant General Sir Eyre Coote absent on Command at Fort Saint George.

Secret Dept.
Friday.

Extract of Bengal Secret Consultations 6th July 1781.

(a) [“ The Governor General reports to the Board, that a Person of the Name of Meerza Museta is lately arrived at the Presidency, charged with a confidential Commission from the Nabob Mobareck ul Dowla, which is contained in the accompanying Papers; and he requests that they may be taken into immediate Consideration, and a Decision passed upon them before his Departure. Governor General's Minute and Accompaniment.

“ The Requisition made by the Nabob, as the Inference from his Papers, is, that he may be permitted to dispose of his own Stipend, without being made to depend upon the Will of another. We have been so much in the Habit of calling him a Minor, that the Denomination seems to have grown into a confirmed Opinion with the Length of Time which has advanced him to the Years of Maturity. He is now arrived at that Time of Life when a Man may be supposed capable, if ever, of managing his own Concerns. He is near Twenty-six Years of Age, and is the Father of Eight Children; and, as I am informed, his Understanding is much improved of late by an Attention to his Education; these are Circumstances which give him a Claim to the uncontrouled Exercise of domestic Authority, unless it is intended to keep him in a State of perpetual Pupilage. It may reasonably be supposed that he will pay greater Regard to a just Oeconomy in his own Family than has been observed by Muzuffer Jung, who is an Alien to it, or by his Sons, to whom he has committed the principal Management of the Nabob's Household, and who, in Years and Experience, are inferior to him, and in Capacity not his Superiors.

“ The Governor General, for these Reasons, recommends it to the Board, that the Nabob Mobareck ul Dowla be entrusted with the exclusive and entire Receipts and Disbursements of his Stipend, and the uncontrouled Management and Regulation of his Household:

“ That Muzuffer Jung be immediately divested of the Office of Comptroller, or Superintendent of the Nabob's Household, and of all Authority and Interference therein, and that he be required to deliver over to the Resident of this Government at the Durbar the Accounts of that Office, who is to be instructed to demand them, and to see them clearly and finally adjusted with the Nabob,

“ Although the Governor General has proposed this Alteration in favour of the Nabob generally, he is aware that so sudden and unlimited a Disposal of a large Revenue may at first encourage a Spirit of Dissipation in the Nabob, which it may be necessary to guard against, and which will be best effected by a mild but firm Interposition from our Government. For this Purpose, if the Board should approve of it, the Governor General will, on his Arrival at the City, endeavour to obtain the Nabob's Consent for establishing such a Plan for the Regulation and equal Distribution of his Expences as shall be adapted to the dissimilar Appearances of preserving his Interests and his Independence at the same Time.

W. H.”

(a) Vide supra, Page 1091.

[7C]

Reheman

From the
Nabob Mo-
barek ul
Dowla.

Rehemman Cooly is arrived full of the highest Obligations and Gratitude to you for friendly and favourable Reception of him, in return for which may the Almighty shower his Blessings on you; there is no Doubt of your Favour to me; and my Honour, Reputation, and Well-being, depend on you at this Time. I have dispatched to your Presence Mirza Musseeta, who is in my Confidence and Esteem, and whose good and faithful Services, during the Time of the late Nabob Sief ul Dowlah, will never be forgotten, and who has no Connection with any Person but myself; he will at a proper Opportunity explain my Wishes and Request to you. My Hopes from your Favour are, that you will attend to what he shall represent on my Part, and that you will approve of what he shall request.

Arzie from
Mirza Mus-
seeta.

Having prepared a List of such of Mozuffer Jung's Dependants as are of Distinction, and personally known to me, many of whom are appointed in the room of old established Servants of the Nizamut, and the rest by way of Provision, and whose Names I at present recollect, I beg leave to enclose to your Highness for Perusal. After I shall have received the Account of the Servants of the Sirkar, I will do myself the Honour of sending it to your Presence.

List of all the most distinguished Officers who are Dependants of Mozuffer Jung, and of the Alterations in the Appointments of the Presence which have taken place since the Beginning of Mozuffer Jung's Administration.

Administration as Naib.

Bheram Jung, appointed Dewan	—	—	—	1500
The Sebandy Establishment under Bheram Jung	—	—	—	700
The Troopers stationed with Bheram Jung	—	—	—	250
Sudder ud Dien Mahomed Khan, the Naib of Bheram Jung	—	—	—	700
The Son of Sudder ud Dien Mah' Khan	—	—	—	150
Meer Aboo ul Hossain, the Brother of Sudder ud Dien	—	—	—	200
Meer Koorban Ally, the Friend of Sudder ud Dien	—	—	—	60
Meer Zien ul ab Dien, a Dependant of Sudder ud Dien Mahomed Khan, appointed Daroga of the Coash Khana in the room of Khaja Bodhe dismissed	—	—	—	35
Assarain appointed Ameen	—	—	—	500
Ahmed Ally Khan, the Brother of Mozuffer Jung, appointed Daroga of the Khezana, in the room of Mohammed, dismissed	—	—	—	400
Seropchund appointed to the Charge of all the Cash and Articles of the Meerfaman, on the Dismission of Chiton Dhur the Treasurer	—	—	—	30
Reza Cooly Khan, appointed Daroga of the Dewan Rhanna, on the Dismission of	—	—	—	—
Assaud Ally Khan, the Brother of Mahomed Erich Khan	—	—	—	400
Reza Beg, the Naib of Reza Cooly Khan	—	—	—	100
The Son of Riza Cooly Khan	—	—	—	50
Mizoz Rehum, recommended by Riza Cooly Khan	—	—	—	100
Aka, recommended by Riza Cooly Khan	—	—	—	70
Niamat Ulla Khan to the Khansaman of Mozuffer Jung	—	—	—	200
Futtah Ally Khan, the Son of Heamut Alla Khan, appointed Daroga of the Fulkhana	—	—	—	100
Mahomed Ismael Khan, a Fellow-student of Mozuffer Jung	—	—	—	250
Hickmutyab Khan, Physician to Mozuffer Jung	—	—	—	150
Meerza Sengy Beg, the Mossayeb of Mozuffer Jung	—	—	—	100
Golaum Hossain, the Mossayeb of Bheram Jung	—	—	—	50
Hossain Bukh, a Dependant of Mozuffer Jung, appointed Daroga of the Emaurat, on the Dismission of Meer Hyder Ally, the Son of Noor Ally Khan, deceased, who held that Office for many Years	—	—	—	100
Total Amount				6195

Representa-
tion of Mirza
Musseeta.

The Nabob Mobarek ul Dowlah has sent Mirza Musseeta with a Letter to the Governor General, and the Gentlemen of the Council.

In obedience to the Governor's Directions, the following Articles have been written from his Representations.

From the Day that Mozuffer Jung was appointed to the Neabut of the Nizamut, which is nearly Sixteen Months, he has regularly received the Stipend of the Nizamut from the Sirkar of the Company.

Mozuffer Jung, after displacing and dismissing, at his own Pleasure, and without any Fault alleged, the old Servants and Ministers of the Nizamut, has appointed, with large Salaries, Bheram Jung, his Son, and a great Number of his own Dependants, to Offices of Consequence, such as the Dewanny, the Derogany of the Dewan Khanna, the * Derogagny of the Khezana, and the Charge of the Cash and Effects of the Meerfaman; and takes monthly a Sum for the Payment of their Salaries.

* Sic in Orig.

In the managing the Affairs of the Nizamut and Meerfaman, &c. and in the Expences of them, the Nawaub's Orders are of no Effect without Mozuffer Jung's Orders and Leave.

The Nawaub's Distress and Want of Authority is so great, that whenever he goes into the Mahal Serra, the Begums and the female Servants of the Mahal press him for Money for their

their Allowances and other necessary Expences, which they receive from the Nizamut, and importune him with their Distresses, so that he can neither hear nor sit down, and is obliged from Shame to come out again.

When his Highness goes out to hunt or ride, the Sepoys, and all others having Salaries from the Nizamut, make such violent and constant Complaints and Demands, that he finds it impossible to ride.

If his Highness comes out of Mahal Serah into the Dewan Khanna, his Mollahabis and Attendants, who are * most distressed than all the rest from their Pay being withheld, importune him by demanding their Salaries and relating their Distresses, so that he cannot remain seated there. • Sic in Orig.

If his Highness sends for his Dinner from the Kitchen, the Cooks reply that there is none. Accordingly, one Day lately, the Victuals * was not dressed in the Kitchen till Nine o'Clock at Night. • Sic in Orig. His Highness sent an Account of this Distress to Sudder-ud Dien Mahomed Khan, the Naib of Bheram Jung, who returned for Answer, that he could do nothing. Then the Begum, his Highness's Mother, gave him 500 Rupees from her own Cash, and the Victuals was dressed.

Mozuffer Jung, out of the Sixteen Months Stipend for the Nizamut, which he has received from the Company's Sirkar since the Beginning of his Neabut, has not paid the Servants of the Nizamut for more than Seven and Nine Months.

The Truth of this appears * fully the Papers of the Salaries, and the Wazulbakery of the Khezana. • Deest in Orig.

The Houses in the Khela are reduced to such a Situation for want of Repairs, that the Walls of the Mahul Serah, and the Inner Apartments are so bad, and broken, that they have Straw Thatching instead of Roofs, and Tallies instead of Walls, and within these the Female Servants dwell. • Sic in Orig.

One Instance of the Arrears in the Salaries is, that the Baboo Begum, the Nawaab's Mother, has not received her Allowance for Fifteen Months.

Copy of an Authentic List of the Servants of the Nizamut, who have been placed in Office by Mozuffer Jung, delivered by Mirza Musceta to the Governor General.

Bheram Jung	—	—	—	2500
Sudderud Dien Mah ^a Khan	—	—	—	500
Reza Cooly Khan, and his Naib and Son	—	—	—	545
Meer Aboul Hossien	—	—	—	250
Meer Ally Reza	—	—	—	200
Golaum Ahmed, and Two Dependants of his	—	—	—	405
Sematum, and Three others	—	—	—	650
Mah ^a Ismael Khan	—	—	—	225
Mirza Abdulla	—	—	—	170
Affanund	—	—	—	100
Mirza Ally Ekber, the Naib of the Amaret	—	—	—	30
Miza Abdul Hossien, or Hossien Bukh	—	—	—	85
Zied Par Ally	—	—	—	12
Doctor Athumum	—	—	—	200
Pevemkishen	—	—	—	150
Hickmut Yab Khan	—	—	—	150
Mahomed Nultoo	—	—	—	65
Hudjee Seif Ullah, and Two others	—	—	—	50
Mirza Ally Nukky, Daroga of the Boat Repairs	—	—	—	60
Meer Mah ^a Ally of Seerfy	—	—	—	40
Khen Ulla Khan	—	—	—	100
Meer Hushim Ally	—	—	—	30
Soliman Beg	—	—	—	50
Kully Minker	—	—	—	50
Roy Keffenitchund, and Two others	—	—	—	120
Shah Ally Khan	—	—	—	10
Mirza Mustaffer Corly	—	—	—	60
Shuk Hafiz Ally	—	—	—	60
Mah ^a Ally Khan	—	—	—	100
Meer Abul Hossien Khan	—	—	—	60
Meer Hossien Reza	—	—	—	60
Aha Shereef	—	—	—	30
Meer Sabul Ulla	—	—	—	15
Meer Ahmed Ally	—	—	—	60
Mirza Golaum Hossien	—	—	—	50
Meer Asud Ally	—	—	—	25
Mah ^a Hossien Beg	—	—	—	60

Syed

Syed Ahmud Ally Khan, with Two others	—	—	365
Ievukfam	—	—	20
Rajah Affaram	—	—	500
Meer Jemul ud Dien, &c. Five Horsemen	—	—	187
Meer Zein ul Abdien	—	—	20
Jorgruz Jung, &c. Twenty-one Hircarrahs	—	—	204
Aka Baker	—	—	40
Ghuzumfer Ally, and Two others	—	—	109
Aka Mah ^d	—	—	60
Mirza Simjenn Begg	—	—	100
Mirza Abdul Beheen	—	—	130
Mirza Golaum Ally, Doroga of the Stables	—	—	20
Resherkdam	—	—	150
Niamut Ulla Khan, and his Son	—	—	300
			<u>9572</u>

Agreed, That the Governor General be requested to write a Letter to the Nawaub Mobaruk ul Dowlah, acquainting him that he has laid his Letter, together with the Representation of Mirza Musseeta, before the Board; and that it has been resolved to divest Mozuffer Jung of the Charge and Controul of his Stipend, his Household, and Expences, and to leave them to his own Management; but in consideration of his Want of Experience, the Board hope he will submit to such a Plan for the Regulation and equal Distribution of his Expences, as shall be agreed upon at an Interview between him and the Governor General at the City; and that he be desired not to consider this Qualification of the Board's Resolution as meant to be an Exception from it, but as the Means of rendering it more effectual for his Interest and future Satisfaction.

Ordered, That a Copy of these Resolutions, together with the Letter to the Nabob, be sent to Sir John Doyly, with Directions to him to communicate the same to the Nabob; and Resolved,

That the Governor General be requested to apprise Mahomed Reza Cawn of the Change that will be made in the Management of the Nabob's Affairs.

(Signed at the End)

Warren Hastings.
Edw^d Wheler.

A P P E N D I X, N^o CXXIV.

Book XXXVI. Page 134.

Fort William, 20th July 1781.

Sec^d Depart^d.
Friday.

At a Council; Present,
Edward Wheler Esquire.

The Honourable the Governor General absent on a Visit to the Northern Provinces.
Lieutenant General Sir Eyre Coote absent on Service at Fort Saint George.

Received the following Letter and Inclosure from the Governor General.

Sir,
On the River beyond Moorshedabad, 14th July 1781.
I arrived at Moorshedabad on the Morning of the 10th, and left it Yesterday Morning to proceed on my Journey.

The Governor General.

In frequent Conversation with the Nabob, I pressingly recommended to him a strict Attention to Frugality and Oeconomy in the Regulation of his Expences, and left with him a Plan in Writing for that Purpose, being the Substance of the Advice which I had verbally offered to him; a Copy of this is inclosed. He gave me the most solemn Assurances, and with great apparent Sincerity, that he would invariably adhere to it; and as his Interest is concerned in it, of which he is not insensible, I have no Doubt of his maintaining that Resolution. At all Events, the Presence and Authority of the Resident, on whose Vigilance I can implicitly rely, will prevent any material Deviation from it; but, in effect, I do not apprehend that he will stand in need of a Controul, as his Disposition is gentle, and as susceptible of good Impressions, as it has been unfortunately too much exposed to bad. I should be sorry that a Suggestion of his Want of proper Discernment in the Choice of his Confidants and Associates should appear even in our secret Records, if I had not a very firm Persuasion that his future Conduct will redeem his Credit in that Particular; his own Words will be the best Vouchers for this Belief. When I told him what had been

been reported to me on this Subject, he acknowledged the Charge, but attributed it to the Necessity of his Situation, alledging that while the Power and Wealth of the Nizamut were in the Hands of another, those Persons, whom he might have chosen as his fittest Companions, were either drawn from him by their Interests, or were fearful of giving Offence by seeming to pay their Court in any Degree to him. The Observation was certainly true, for the Conclusion is in itself unavoidable.

I have dwelt on these minute Particulars more than they may appear to deserve, because I have ever been of opinion that our national Credit is concerned in the Character which the Nabob may obtain in the public Opinion, and have for that Reason endeavoured to place him in such a Light as might contribute to his Improvements whenever I had it in my Power.

For the Accomplishment of the Arrangements which I have recommended to the Nabob, it will be absolutely necessary that the monthly Payments of his Stipends be punctually paid, otherwise there will be a Necessity or a Pretext at least for contracting Debts, of which his Servants will not fail to avail themselves; in that Way his Expences will exceed all Bounds, nor will it be easy to check them. To relieve the Nabob's present Wants, I have directed the Resident to raise an immediate Supply on the Credit of the Company to be repaid from the first Receipts. I entreat that you will be pleased to order a Fund to be provided for this Purpose, either by an Assignment or by the Collections of Rajeshashee, or any other more certain and ready Resource, to be paid immediately into the Hands of the Resident for the Nabob's Use, as every intermediate Channel will be an unavoidable Cause of Delays.

I have, &c.

Warren Hastings.

Heads of Instructions from the Governor General to the Nabob Mobarek ul Dowlab, respecting his Conduct for the Management of his Affairs.

Instructions
from the Go-
vernör to the
Nabob.

1st, You will be pleased to direct your Muttasaddies to form an Account of the fixed Sums of your monthly Expences, such as Servants Wages in the different Departments of Pensions and other Allowances, as well as of the estimated Amount of variable Expences, to be delivered to Sir John D'Oyly for my Inspection. I have given such Orders to Sir John D'Oyly, as will enable him to propose to you such Reductions of the Pensions and other Allowances, and such a Distribution of the variable Expences, as shall be proportionable to the whole Sum of your monthly Income, and I must request that you will conform to it.

I have heard that you have contracted heavy Debts, and I know that such Debts always exceed their just Amount. I request that you will cause an Account of them to be made out and delivered to Sir John D'Oyly, that a Settlement may be made of them, and a Plan for their Discharge by equal and easy Kists, according to such Rules as I have prescribed to him, and he will impart to you. This is absolutely necessary for your Dignity, Credit, and future Ease. It is not fitting that a Person in your high Station should be importuned with the Demands of your Creditors, or the People hear their Clamours whenever you appear in Public.

3dly, Your Monthly Income is 133,333 : 5 : 6 : 3; let the Sum of 116,000 Rs. be appropriated to your monthly Expences, in the Manner proposed by the 1st Article, and the Remainder being 17,333 : 5 : 6 : 3 per Month set apart for the Payment of your Debts.

4thly, You must promise me solemnly that you will not contract any new Debts; but, to avoid the Necessity of it, that you will confine each Month's Expences to the Sum assigned for them, in

Artifices

the Manner which I have proposed in 1st Article, and that no *Objections* may be made use of by any of your Servants, to involve you in any new Debts contracted without your Knowledge, and under false Pretences. I advise that you cause a Proclamation to be made, that it is your Intention and Resolution that no Debts of whatever Nature shall be contracted in your Name; and that if any of your Servants shall contract Debts under that Pretence, it is false, and you will not be answerable for them.

If you have interested People about you, they will represent that this is contrary to your Dignity, because it is contrary to their Interest; but you must credit me, who have your Dignity more at Heart than they can have, and can have no Interest in giving you this Advice; it is the only Means of preserving your Dignity.

5th, It is my earnest Advice and Recommendation, that you make no Presents but the necessary Distributions to your own Family, especially of Cloths and other Articles; because this Expence will greatly eat into your Income, and, by the Profits of their Purchase, and their disproportionate Value to the Receiver, they will prove, in every Instance to you, a Loss of 10 Rs. to one Rupee Profit, which they will actually yield to those on whom you may bestow them. The Presents which Custom has rendered necessary, such as Kallaats and Jewels, should be given according to the settled Rules and Forms, of which the proper Officers should advise you, and be answerable that they are according to such Rules and Forms. Observe this Rule rigidly, and *and* you will find your Income much more equal to your necessary Disbursements. **Sic in Orig.*

6th, The Benevolence of your Nature, and the Desire which you have to shew Civility to Gentlemen of the English Nation, may induce you to admit too many of them indiscriminately to your Presence, which is hurtful to your Dignity, and is besides the Cause of Expence; it

also lessens the Credit of those Distinctions which may be due to Persons who are most intitled to them. I therefore request that you will not admit any English Gentlemen to your Presence, who may not have some Pretence to that Honour from his Rank or Office in the Service. On such Occasions therefore you will consult Sir John * D'Oyloy, who is the competent Judge, and will be responsible that no improper Persons are introduced to you, and you must forbid any Person of that Nation to be intruded to your Presence, without his Introduction.

* Sic in Orig.

7th, It gave me great Concern to see the damaged State of your Kellah; a small Expence, with Oeconomy and a proper Attention to it, will serve to give it all the necessary Repairs: But if the Execution of these Repairs be entrusted to the Persons usually employed in making them without any Controul, they will cost you Lacs, they will be done improperly, perhaps not at all; even in the former Case, new Repairs will be required in a few Months after the first are finished. Let a fixed Sum be appropriated monthly to this Expence, according to a Plan which will be delivered to you by Sir John D'Oyly, and in this Way a very small Sum will be sufficient.

The Effect will be soon visible to yourself.

* Sic in Orig.

8th, You are now arrived at that Time of Life in which the Eyes of all Men will be upon you, and at which their Observations upon your Behaviour will constitute your Character with the World. The first Judgment formed of the Character of a Man in high Rank is from his Company; and nothing lessens his Character so much as the Society of mean Persons. Let the Services and Attention of faithful and old Servants be distinguished and rewarded, but let them be treated as Servants. If you raise mean Men to be Companions, you lessen yourself proportionally to their Level. Choose your Companions among Men of Family, even in preference to others who may appear to you to possess, or who may really possess, greater Virtues or Accomplishments. I have frequently heard the Names of some Persons, both of bad Character and base Origin, who have found the Means of insinuating the Means * into your Company and constant Fellowship. I shall forbear mentioning them, unless I hear that they still avail themselves of your Goodness, to retain the Places which they improperly hold near your Person. This Caution I have given you, as the Advice of your real Friend: But I regard your Interest and Credit to be so deeply concerned in your Observance of it, that I shall think myself obliged to interfere in another Manner if you neglect it, or find yourself so much embarrassed by the Habit of long Connection, as to require my Intervention.

9th, These I make the Conditions of the Compliance which the Governor General and Council have yielded to your late Requisition. It is but just that you should possess what is your acknowledged Right: But their Intention would be defeated, and you would be in a worse Situation, if you were to be left a Prey, without a Guide, until you have acquired Experience, which, to the Strength and Goodness of your Understanding, will be Work of but a short Period, to the Rapacity, Frauds, and Artifices of Mankind. You have offered to give up the Sum of Four Lacks of Rupees, to be allowed the free Use of the Remainder of your Stipend: This we have refused, because it would be contrary to Justice. You should consider this as a Proof of the Sincerity of the above Arrangements which have been recommended to you, and of their Expediency to your real Interests; and your Attention to them will be a Means of reconciling the Company to the Resolution which we have taken, and which will be reported to them in a Light very hurtful both to you and to us, if an improper Effect should attend it. These I have ordered Sir John D'Oyly to read in your Presence, and to explain them to you, that no Part of them may escape your Notice; and he has my positive Orders to remonstrate to you against every Departure from them.

Upon all these Occasions I hope and expect that you will give him a particular and cordial Attention, and regard what he shall say, as if said by myself; for I know him to be a Person of the strictest Honour and Integrity. I have a perfect Reliance on him; and you cannot have a more attached or more disinterested Counsellor. Although I desire to receive your Letters frequently, yet as many Matters will occur which cannot so easily be explained by Letters as by Conversation, I desire that you will, on such Occasions, give your Orders to him respecting such Points as you may desire to have imparted to me; and I, postponing every other Concern, will give you an immediate, and the most satisfactory Reply concerning them (a)."]

The Secretary acquaints the Board, that in obedience to the Orders of Mr. Wheler, he Yesterday wrote the following Letter to the Committee of Revenue.

Gentlemen,

To the Com^{rs}
of Rev^y from
Sec^y.

It having been represented that the punctual Payment of the Nabob Mobaruck ul Dowlah's Stipend is absolutely necessary to render the Arrangements, which have lately been made with him, effectual, I obey the Orders of the Board, in desiring that you will adopt such Measures as will secure the regular Advance of 130,000 Rupees per Menssem to the Resident at the Durbar, to enable him to discharge the Nabob's Stipend.

Council Chamber,
19th July 1781.

I am, &c.

Edward Wheler.

A P P E N D I X, N^o CXXV.

Fort William, 11th June 1787.

At a Council; Present,

The Right Honourable Charles Earl Cornwallis, K. G. Governor General, President;

And

The Honourable Charles Stuart.

Sir John Macpherson Baronet absent from the Presidency.

John Shore Esquire indisposed.

Secret and
political De-
partment.
Monday.

(a) Read the following Report from Mr. Shore.

The Variety of more important Occupations to which my Attention has been directed since my Return to the Presidency, has hitherto prevented my submitting to the Honourable Board a Report upon the Subject of my Deputation to Moorshedabad.

Mr. Shore's
Report.

My Residence there was short, as the Objects of my Inquiry were general only. On the 28th of December I had first the Honour of an Interview with the Nabob Mubarick Uddowlah, and on the 7th of January following I took my leave.

Notwithstanding the most flattering Expressions of Satisfaction at my Deputation, I was sorry to observe from the Nabob's Conversation that uncommon Pains had been used to impress his Mind with an unfavourable Idea as to the Object of it, and I had frequent Occasion afterwards to make the same Remark.

Before my Departure from Calcutta the Nabob wrote me a Letter, which he dispatched by one of his confidential Servants; but it was not delivered to me until Two Days after my Arrival at Moorshedabad. In this he informs me, That Reports had been circulated that a new Plan had been formed in the Supreme Council for the Conduct of the Business of Nizamut: That though he did not himself give credit to them, he could not avoid reflecting on them: That he remembered the Commission executed by Mr. Goring, which had made a severe Impression upon him, never to be effaced, although it had taken place when he was young: That he was now more advanced in Years, and understood his own Affairs perfectly; and that there was not the least Necessity for any public Inquiry into them, which would prove highly disrespectful to him: That though he entertained very different Sentiments respecting my Commission, as being intended rather to promote my Wishes; yet he deemed it necessary to communicate to me what he had heard, with the Confidence of a Friend, and to request that if any Resolution to the Effect above mentioned had passed in Council, I would nevertheless represent to Lord Cornwallis, that the Measures formerly adopted, notwithstanding his Youth, were highly disgraceful to him; but that a Renewal of them would accumulate Indignity upon the Nizamut, and he hoped the Honour and Inclinations of the Nazim might be attended to; he concluded with expressing an anxious Wish he might soon see me.

• Sic in Orig.

In answer to this, I assured the Nabob generally, that it was my Wish to promote the Credit and Dignity of the Nizamut, as well as his personal Ease and Satisfaction. As to the Motives that dictated his Address to me, I do not hesitate to declare my Opinion, that it was suggested by Rajah Soonder Sing, from an Apprehension that his Interests might be essentially injured by that Investigation which the Nabob expressed so much Anxiety to avoid.

My Attention, during my Residence at Moorshedabad, was directed to ascertain generally if the Business of the Nizamut was conducted to the Satisfaction of the People connected with that Department, and in a Manner creditable to the Character of the Nabob, and whether the Nabob himself exercised any Controul over his own Affairs, on a Supposition that the Honourable Board might, from the Information obtained, be able to determine upon the Propriety of assenting to the Propositions of the Nabob Mubarick Uddowlah; or whether a Necessity existed for their Interference in the Arrangement of this Department.

It is necessary to premise, that in the Month of July 1781, the Governor General, Mr. Hastings, formed some Regulations for the Arrangement of the Affairs of the Nizamut, which were recorded in the Proceedings of the Secret Department on the 20th of the same Month. A Translate of the Arrangement was delivered in Writing to the Nabob, who pledged to Mr. Hastings the most solemn Assurances that he would invariably adhere to the Principles of it.

The chief Objects of these Regulations were, to promote the personal Credit of the Nabob and the Dignity of the Nizamut, to establish the strictest Frugality and Economy in the Nizamut Disbursements, and to provide a Fund for the Discharge of the Debts contracted by the Nabob.

I beg leave to refer the Board to the Regulations at large and Letter accompanying them.

(a) Vide supra, Page 1095.

The

The Conduct of the Detail, agreeable to the Plan prescribed, was committed to the Resident at the Durbar, Sir John D'Oily, who in concert with the Nabob, or at least with his Sanction, formed an Establishment for the Expences of the Nizamut, the Particulars of which were recorded in the Account, N° 3. transmitted by Mr. Pott to Mr. Macpherson, and accompanying this Report.

* Sic in Orig. The Amount paid by the Company to the Nizamut is Sixteen Lacks of Rupees a Year; and the following Abstract will shew the general Approbation * of it, agreeable to the above-mentioned Establishment.

For the Expence of the Nizamut a monthly Fund was settled of	Rs. 33,208 4 —
And for the Bhéla Department, or the Nabob's Household	12,987 13 —

* Sic in Orig.

Exclusive of * the following Allowances were made:

For the Calumdan Khana, or Nabob's Privy Purse	Rs. 8,000
Ashur Runa, or religious Establishment	1,500
Building and Repairs	2,500
Meer Samarrie, or Sundries	9,000
Toshuck Kana, or Wardrobe	27,580
	<u>48,580 — —</u>

Pensions.

To the Nabob Munny Begum	12,000
Bubboo Begum, the Nabob's Mother	8,000
Meer Sidoo, Son of the Nabob Meerun	4,000
Saleha Begum	1,000
	<u>25,000 — —</u>

	per Month	1,19,776 1 —
Saving Fund for the Payment of old Debts and contingent Expences		<u>13,557 4 —</u>

	per Month	1,33,333 5 —
	per Annum	<u>16,00,000 — —</u>

By an Account taken from the Nizamut Debts, to the Period when this Arrangement was made, the Total amounted to Rup' 17,82,303. 11. 14. 1. The Account includes a Period of about Sixteen Years. From the Inattention of the Nabob and possibly from the Want of Economy in those who managed his Affairs during his Minority, his Expences had exceeded his Income, and the Aggregate of the Excess amounts to the Sum above stated. The Particulars will appear in the Account subjoined.

In the Month of July 1784, the Resident at the Durbar, Sir John D'Oily, by what Authority is not recorded, made an Addition of 4000 Rupees per Month to the Article of the Privy Purse, reducing the saving Fund, in the same Proportion, to Rup' 9,557. 4. per Month.

It is worthy of Remark, that the present Resident at the Durbar declared to me, that the Plan formed by Mr. Hastings does not exist in his official Records; and that he had never seen it until I produced it for his Perusal.

The monthly Proportions of the 16 Lacs are received from the Company by the Resident at the Durbar; and after deducting the Pensions to the Munny Begum and Meer Sidoo, which are paid by the Resident, the Remainder is delivered to the Duan of the Nabob, Rajah Sunder Sing, and by him the particular Disbursements are made.

Notwithstanding the Assertions of the Nabob, that he understands his own Affairs, I had very sufficient Reason to conclude, from the Conversations that passed between us, that he has no real Knowledge of them. The Detail of the Management is given up entirely to Rajah Sunder Sing, the Duan, nor does the Nabob ever interfere in it, except perhaps when compelled by the clamorous Importunity of Individuals, when the Payment of their Stipends is withheld or delayed, or when his own Gratifications require additional Funds. It is true, I believe, that no extraordinary Disbursements, beyond the Establishment, are made without the Sanction of his Seal or Signature; and these Orders might, upon Inquiry, be adduced as Proofs of his Attention to his own Affairs; but the Fact is, that the implicit Confidence he reposes in his Duan, and his Aversion to all Business, induce him to sign, with the utmost Facility, whatever Papers and Accounts he lays before him.

As it may perhaps be useful to know the Nabob's real Character, I shall give my Idea of it. That he possesses many good Qualities cannot be distrusted; he is good-natured, benevolent, and humane; his Understanding is naturally good, and might have been equal to the Management of his own Affairs, but it has not acquired much Improvement from Education, nor Vigour from Exercise. The Nabob, as my Situation formerly enabled me to learn, fell early into Habits of

Disipation,

Diffipation, and from that Period he no longer attended to improve himself. At present a great Portion of his Time is spent in the Haram, where he daily retires from the Importunity of Suppliants, or Complainers, who surround him in the Morning. All Access is denied to them whilst he is there, except through the Intervention of the Eunuchs; and the Solicitors, after waiting to no Purpose, generally retire without obtaining an Audience. The Facility of * Nabob's Disposition sometimes betrays him into Insincerity, whilst it subjects him to Impositions. I have already given one Proof of the Ease with which he yields Credit to idle Reports; and I have good Reason to think that these are often propagated, and Insinuations suggested, to accomplish interested Purposes, by alarming his Fears, or exciting his Expectations. In the Management of his own Affairs, notwithstanding his solemn Assurances pledged to Mr. Hastings, his * is no Oeconomist, but is ready to gratify his Inclinations for any Expence, without Thought or Consideration whence the Fund for it is to be supplied. * Sic in Orig.

This Attachment to Rajah Sunder Sing is at present very strong; * I have it in Commission from the Nabob to declare his entire Approbation of him; this he repeatedly expressed to me, and professed himself satisfied with his Conduct, which he affirmed to be faithful, dutiful, and affectionate. * Sic in Orig.

During the Residence of the Nabob in Calcutta, the Confidence he reposed in me, and the Reliance he professed on my Regard for his Welfare and Dignity, induced me to communicate, with a Freedom warranted by his Declarations, my Opinion of the Character of Rajah Sunder Sing, which was very unfavourable. He heard me with Patience and Good-nature, but without appearing to be at all impressed with what I said; and I have no Doubt that he communicated the Substance at least, if not the Particulars, to his Favourite at Moorshedabad. As I had no Reason to adopt any new Opinions regarding the Rajah, I did not hesitate to explain my Sentiments to the Nabob. His Answer was to this Effect—That no Man could expect to escape the Shafts of Slander and Malice; that Sunder Sing had pleased him by his Conduct, and had discharged his Duty faithfully to him, and with Justice to the Dependants of the Nizamut; and that if he had acted otherwise, he would immediately dismiss him from his Service, and punish him severely for his Misbehaviour. That no Complaints were made against him; and until Complaints were preferred he had no Reason to suspect his Misconduct.

There is Candour and good Sense in this Declaration; and it would be perfectly satisfactory, if the Character of the Nabob would allow him to act up to it. To him I replied only, that he was too well acquainted with the Customs of this Country, not to be aware that no Dependant would ever venture to impeach the Conduct of a Servant known to possess the Confidence and Influence of his Master, unless driven to it by the last Distress; and that real Cause of Dissatisfaction would long exist before Individuals would dare to prefer their Complaints. I did not add, what I might have urged, that the Partiality of the Nabob for the Rajah, together with his Ignorance of his own Affairs, and his Disinclination to all Business, were fully sufficient to preclude all Representations, as the Discussion must Nineteen Times in Twenty terminate in the Acquittal of his Servant, and in exposing the Complainant to his Enmity and Resentment.

As Rajah Sunder Sing is entrusted with the whole Management of * Nizamut Affairs, I shall communicate to the Board my Opinion of his Character. The predominant Features in it are Cunning, Artifice, and Insincerity; the * Behaviour to his Master, or Superior, is marked with a Degree of Servility and fawning Adulation which I scarcely ever saw in any other Native. By these Talents, and by gratifying the Nabob in his Extravagancies, at the Expence, as I firmly believe, of the Dependants of the Nizamut, he has obtained a complete Ascendancy over him. It is but Justice to add, that he has a Capacity for Business, for the Transaction of which he has been well educated, and has requisite Application. * Sic in Orig.

I had never thought it necessary to conceal my Opinion of Rajah Sunder Sing, and he was himself well aware of it, and had taken every necessary Precaution to prevent my * varifying it by Facts or Evidence. When he attended the Nabob to Calcutta he produced to me an Attestation of the Merit of his Services, signed by the Nabob himself, and most of the Dependants of the Nizamut, even the most menial. Upon my Arrival at Moorshedabad I was informed, by Authority which I had no Reason to distrust, that he had been employed in paying up the Arrears of the Servants of the Nizamut, and in preparing a new Attestation in his Favour which he produced to me: I made no Hesitation in telling him that such Attestations had no Weight with me, that I deemed it beneath the Character of a Man conscious of the Integrity of his Actions to rest his Merit and Reputation upon such Testimonies, which he well knew would at any Time be granted to the Influence of a Servant so notoriously patronized by his Master's Favours, and that his Actions and Accounts must furnish the Test of his Conduct. It is merely in Justice to him that I mention the Circumstance; the Board will form their own Judgment on the Propriety of my Opinion. He professed himself willing and very desirous to lay before me a Statement of the Nizamut Accounts, and accordingly prepared several for me; if they were of any Use, I should communicate to the Honourable Board; to me they appear unsatisfactory. * Sic in Orig.

I have acknowledged that I proceeded to Moorshedabad with an Opinion unfavourable to Rajah Sunder Sing: It was formed partly from my own Knowledge of him, and partly from the Information of indifferent People. But the Question before the Board is, in what Manner he has con-

ducted [7 E]

* Sic in Orig. ducted * his, the Affairs of the Nizamut, and what Proofs I have obtained, either presumptive or positive, as to his Conduct?

To this I freely answer, that I have no positive Proofs of his Misconduct, and that my Opinion of it is founded on general Information only. Early after my Arrival at Moorshedabad I received Intelligence from various Channels that Means had been used to satisfy and intimidate the Complainants, and that no Complaints would be made to me, since the Consequence to those who made them would be Dismissal from the Establishment. To this I could only reply, that it was no Part of my Duty to solicit Complaints, that I was ready to hear all Parties, and that those who had Complaints to make would be attended to if they preferred them, but I should not invite them to complain. People of any Rank or Reputation are slow to prefer Complaints, whilst those in a lower Rank of Life are easily reconciled or intimidated.

It was not either from the Sufferers or Dependants on the Nizamut that I could expect Information, without taking Measures to obtain it particularly offensive to the Nabob; but as I received Visits from Numbers of People of Credit at Moorshedabad, and wholly unconnected with the Nizamut, I took an Opportunity of asking them generally, if from their own Observation, or from common Reports, they had Reason to believe that the Dependants on the Nizamut were well paid; and the Information obtained by these Means was decidedly and universally, with an Exception of the Nabob himself, and his Mother Bubboo Begum, against the Conduct of Sunder Sing.

A Circumstance of a trifling Nature afforded me a strong Presumption of the Truth of this Information. The Nabob thought proper to pay me a Visit at Moorshedabad; and during the Course of it his Servants who accompanied him, in their familiar Conversation with each other, were complaining against Sunder Sing, and did not hesitate to bestow upon him the most unqualified Abuse, expressing their Hopes that he would be soon dismissed.

* Sic in Orig. Syed Cadim Alli Khawn, and Amdutunness, a Begum, made specific Complaints to me, and * they were precisely of the same Nature I shall state that of the former only.

At the End of January 1786, when Drafts were issued in Part Payment of the Stipend to the Nizamut, Cadim Ally Khawn had a Demand for Six Months Allowances, amounting to 2,400 Rs.; for this Sum Drafts were tendered to him, but he refused to accept them; he was at last induced to complain first to Mr. Macpherson, through his Vakeel, and afterwards to Lord Cornwallis; and in July 1786, the Nabob Mobaruk Ud Dowla sent a Letter, through the Resident at the Durbar, to Mr. Macpherson respecting the Contumacy of the Two Persons above mentioned in refusing to accept Drafts in Liquidation of their Arrears.

The Ground on which Drafts were tendered for these Arrears was this; that, by the Advertisement of the 29th December 1785, all Persons receiving monthly Stipends at Moorshedabad were to receive the Arrears due to them on the 31st January 86, in Certificates.

The Point to be determined is, whether the Complaints were as stated by the Nabob, the Resident at the Durbar, and Rajah Sunder Sing guilty of Contumacy, or if they had just Grounds of Complaint, and good Reasons for refusing to submit to the Loss of the Discount of the Drafts.

* Sic in Orig. Taking the Orders contained in the Extract from the Advertisement in the most extensive Sense, no greater Inference could be drawn from this Authority, than that the Dependants of the Nizamut should receive their Stipends from the Nabob in the same Proportions of Paper and Cash as he received * generally from the Company's Treasury. The Balance due to the Nizamut, on the 31st January 1786, and which was afterwards paid in Certificates, was 1,44,395 : 9 : 8, which little exceeds the Stipulation of One Month; whereas the Petitioners were intitled to Six Months Pay at that Period, although they ought not to have been Two Months in Arrears.

* Sic in Orig. This Explanation fully exculpates the Complaints * from the Censure of Contumacy. They remained without receiving any Pay until the 4th Poos 1193, when the Arrears of Seventeen Months

* Sic in Orig. were due to them. On that Date their Allowances for Fourteen Months are paid, and for * first Six Months in Cash, notwithstanding their Contumacy, without any Deduction.

Rajah Sunder Sing acknowledged, that his Fears had induced him to give up this contested Point regarding the Paper, endeavouring by the apparent Candour of the Confession to make Truth serve the Purposes of Falsehood. If the Claims of the Claimants were, as he endeavoured to represent them, unjust, he sacrificed the Dignity and Interest of his Master in yielding to them; but a little Attention to Facts and Dates will, I presume, convince the Board, as it has me, that the Complainants have been unjustly accused and ill-treated. I am bound in Justice to mention, that Cadom Ally Khawn, in stating these Circumstances, declared to me, that he had now no Complaint against the Resident; and it is but just also to mention that his Character is not so mean and despicable as the Resident represents it in his Correspondence with Mr. Macpherson.

* Sic in Orig. I now beg leave to refer to * the Honourable Board to the Translation (N^o 8.) of a Letter sent to me from the Nabob Munny Begum, as an Introduction to an Explanation of some Circumstances relating to the Toshnhana, or Wardrobe.

It was my Intention to have ascertained, if possible, the Truth of the Complaint set forth by the Begum; and with a View to this I requested the Nabob would direct his Khanfamau, or Superintendent,

Superintendent of his Household, Syed Ally Khawn to attend me. My Application to him was on the 4th of January, and Syed Ally Khawn, by the Nabob's Directions, came to me the next Day. On the Interim I received Intelligence that this Application had caused a great Alarm in the Nabob and Rajah Sunder Sing, who had sent for the Person in question, and had a long Conference with him in private; what past then must be in a great Measure conjectural; but I understood that Syed Ally Khawn was bound by the severest Injunctions to afford me no Information upon any Questions I might ask him. My Conversation with him therefore was short, and upon general Points only, as I waved any Questions that might increase the Nabob's Alarms. From his Discourse, however, I was enabled to collect that he was ordered to refer me to his Master for any Intelligence respecting the Department under him; and he insinuated that I was to expect none from him. On the Evening of the same Day the Nabob wrote me a Letter. On this I shall make no other Remark than that the Reports he mentions must have originated on the Insinuations of Rajah Sunder Sing.

It is necessary to call the Attention of the Board to the Article of Toshukkana, as it stands in the Establishment at 27,580 Rs. per Month; an Account of the particular Sums composing this aggregate Amount was furnished me by a Person named Holdar, who was at that Time in the Service of Sir John D'Oily. Several of the Articles stated in this Account were, I understand, purposely over-rated, in order to furnish a Fund for contingent Expences, and for Articles of a variable Nature; and that on the whole, a considerable Saving ought annually to be made. The Account was drawn out by Sir John D'Oily and the Nabob; and I considered it as an official one: Yet upon calling upon Mr. Pott and Rajah Sunder Sing for it separately, they both disavowed the Knowledge of any such Account. Sunder Sing however, conscious of * the Fallacy of this Observation, as far as regarded himself, must be detected, in order to secure himself, produced to me, on the Evening of my Departure from the City, an Account which I had never called for; viz. the Disbursements of the Toshukkana and Meer Samanee, pretending that he understood before, that the Account contained Articles respecting the Female Dependants of the Nabob; but on procuring it from the Nabob, he found that no such Articles were inserted in it; and therefore he had no longer any Hesitation to produce it. His Denial of any Knowledge of the Establishment of the Toshukkana, as well as his pretended Ignorance as to the Nature of the Disbursements in it, are grossly and notoriously false, and afford a Suspicion that the Complaints of the Nabob Munnie Beegum on this Head are not without Foundation.

* Sic in Orig.

Since my Return to Calcutta a Petition has been delivered to me by Bunwany Loll, a Copy of which I think it my Duty to lay before the Board. If the Charges contained in it are true, an Opinion I am not warranted by any Evidence or Inquiry to affirm, the Conduct of Sunder Sing merits Punishment: If otherwise, the Complaints ought to be brought to Account for Assertions so injurious to his Character; at all Events I presume it will be deemed an Object worthy of Investigation.

Nothing would have contributed more to the Dignity of the Nizamut and personal Ease of the Nabob Mobarick Uddowlah than an Adherence to the Instructions given by Mr. Hastings, which are calculated to promote these Objects. But so little Attention has been paid to them, that new Debts have been contracted since that Period, although a very small Proportion of the Amount arising from the annual Surplus of Rs. 162,687, has been appropriated to the Liquidation of old Claims.

The Nabob and Rajah Sunder Sing explain this by asserting that the enhanced Expence of the Nabob's increasing Family has absorbed this Surplus. That his Expences would naturally increase with his Family is certain, but I am equally convinced that a moderate Attention to Economy, and proper Appropriation of his public Income, would have enabled him from his Funds to have found a Provision for all Demands.

The Arrangement by which a Fund of Rs. 13,557 : 4 : 6 : 3 was established for a Provision for the Liquidation of old Debts, took place on the 16th July 1781; but a Deduction of Rs. 4,000 was made on this Sum on the 14th July 1784. From the Date of this Arrangement to the 9th February 1786, being a Period of Four Years and Seven Months nearly, the Sum amounts to Rs. 668,745 : 15 : 10 : 3; of this, Rs. 206,429 : 10 have been appropriated to the Discharge of old Debts; and the Remainder, being Rs. 462,316 : 5 : 10 : 3, applied to current Contingencies, which have exceeded this Fund by the Sum of Rs. 151,318 : 9 : 12 : 2, agreeable to Accounts delivered me by Rajah Sunder Sing; and this last Amount forms a new Debt of the Nabob.

That my Opinion of the Sufficiency of the Allowances to the Nizamut for defraying all its Expences, is not ill founded, appears by an Offer made by the Nabob himself in 1781 of resigning Four Lacks of Rupees of his Salary to have the Disposal of the Remainder; and this Opinion is further confirmed by some Conversations I have had with intelligent Natives, who have pointed out to me particular Articles in which Savings might be made without encroaching upon the Nabob's Conveniences or * Allowances.

* Sic in Orig.

The Board may possibly expect my Opinion on the Conduct of the Resident at the Durbar. As far as I could form an Opinion upon it from the Nabob himself, and other principal People in the Nizamut, it has not conciliated Esteem, or attracted Respect. To the unanimous Suffrage of the Nabob himself, and the Body of the Nizamut, the Resident himself appeals for Testimonies in his Favour; the Conclusion which I drew from the Conversations in which the Resident

was

was mentioned, is what I have stated. The accompanying Letter from Mr. Pott to the Nabob Munny Begum was delivered to me by Yetbar Ally Cawn, his most confidential Servant, for the Purpose of being shewn to the Governor General. The Original is signed by the Initials of the Resident's Name, and proves his Opinion of the Extent of the Influence acquired by Rajah Sunder Sing over the Nabob Mobarick Uddowlah.

I shall now mention the Requests of the Nabob.

That the Office of Resident be entirely abolished:

That a Provision and Establishment may be made for his eldest Son, and a Jaigheer be settled upon him:

That Rajah Sunder Sing may be fully confirmed as his Dewan:

That the Allowances to the Nizamut may be immediately paid to him:

That he may have full Power and Authority to dismiss from the Establishment, or appoint to it, such Persons as he pleases:

That his increasing Family may be considered, and additional Allowances provided for them:

That he may be invested with full Power over the City of Moorshedabad, and that the Pachotera Gunges and Collections may be put under him.

Bubboo Begum added her Solicitations strongly for a Provision for her Grandchildren, and in particular requested the Approbation of Lord Cornwallis to the Marriage of her Daughter with the Son of the Nabob Jessarut Khawn.

The Honourable Board will determine how far it may be proper to accede to these Requests, and for this Purpose I shall summarily deduce the leading Points to which my Investigation has tended.

I consider the Nabob Mobarick Uddowlah wholly incapable of managing his Affairs, as wanting Application, Economy, and Ability for that Purpose; and with respect to Rajah Sunder Sing, I esteem him an improper Person for the Office he holds, unless he should be placed under such a Control as will prevent his abusing the Confidence reposed in him by the Nabob. At present to invest the Nabob with all the Powers he solicits, would be to place the Dependants of the Nizamut entirely under the Power of Rajah Sunder Sing, by whose Advice and Insinuations the Nabob Mabarick Ud Dowlah is entirely guided.

The Appendix to Mr. Shore's Report above recorded, is composed of the following Papers:

N^o 1 and 2. Mr. Hastings's Letter to Mr. Wheeler, dated 14th July 1781, and the Instructions enclosed in it.

N^o 3. Establishment formed by Sir John D'Oyley, for the Expences of the Nizamut, as transmitted by Mr. Pott to Sir John Macpherson.

N^o 4. Abstract of D^o.

N^o 5. Account of the Debts of the Nizamut on the 15th July 1781, agreeable to an Adjustment made to that Date by Sir John D'Oyley, Resident at the Durbar; and of the Sums advanced in Liquidation of a Part of them.

N^o 6. Translate of a Representation from Sunder Sing to Mr. Shore.

N^o 7. Statement of the Amount and Expenditure of the Surplus in the Disbursements of the Nizamut from the 16th July 1781 to the 12th December 1786.

N^o 8. Translation of a Letter from the Nabob Munnee Begum to Mr. Shore.

N^o 9. Translation of a Letter from the Nabob Mobarick ul Dowlah to Mr. Shore.

N^o 10. Translation of a Petition to Mr. Shore, from containing Charges against Sunder Sing.

N^o 11. Translation of a Letter from Mr. Pott to the Nabob Munnee Begum.

Ordered, That the above Papers be entered after the Consultation.

Read the following Paragraphs of the Company's general Letter, dated 20th July 1786, and received on the 11th February 1787.

Extract of a general Letter from the Honourable Court of Directors to the Governor General and Council at Fort William in Bengal, dated 21st August 1786.

Secret Department.

Para. 19. We have lately received a Letter from the Nabob Mobarick ul Dowlah, a Copy of which is enclosed, requesting an Addition to his Stipend. This Letter was delivered to us by Sir John D'Oyley. By its not having been conveyed to us through the usual Channel of the Governor General and Council, we are deprived of the Benefit of your Opinion to assist us in our final Determination thereon, and therefore can only for the present direct you to pay every favourable Attention to his Representations, as we have reason to believe his Disposition is pliable, and his Attachment to our Interest steady. You will take care to provide for his Support and Dignity, either by efficacious Checks which may secure to his Excellency the clear and undiminished Receipt of the real Stipend allotted to him, or by an economical Arrangement of his Household, Dependants, and other Expences, or even by an immediate Augmentation of his

his Stipend, having a due Consideration of his real Necessities, and at the same Time an Attention to the Embarrassment of our own Affairs.

20. You will represent to his Highness that from a Regard to the Amity and firm Union which subsisted between his Father Meer Jaffier Ally Cawn and the English Company, and the friendly Dispositions which have happily subsisted with his several Successors in the Subadarry, and particularly the present Nabob Mobarick ul Dowlah, we have the most sincere Desire to contribute to his Ease, Honour, and Happiness; but whilst we are actuated by these Sentiments of Respect and Friendship for his Excellency, we are obliged to regret that the Incumbrances left upon the Revenues of Bengal, by the great Exertions we made to protect our Possessions and those of our Allies, must at present disable us from maintaining the Dignity of the Subadar to the full Extent of our Wishes, and in a Manner suitable to his high Descent and Situation.

21. In the Conduct of this Business you will adopt such Measures as shall seem expedient in order to examine into the real State of the Nabob's Finances, and to ascertain with Precision the Number and Rank of the Relations of the Three former Nabobs, who from the Custom of the Country look up to the present Nabob for their Support. It will at the same Time be necessary to ascertain as accurately as possible the real Expences of the Nabob's Household, and the exact Amount to which these Expences might with Consistency be confined under proper Regulation and without unnecessary Parade. The Report on this Investigation you will communicate to us, with your Opinion thereon, that we may be enabled finally to determine on the Nature and Extent of the Connection to be established and maintained between us and the Nabob of Bengal. You will always keep in view the Claims that he has upon us by Treaty, and Necessity will dictate to you a due Consideration to the present State of our own Affairs.

22. We observe from the 68th Paragraph of your Inspection Letter, by the Rodney, dated 9th January 1786, that you have made an Alteration in the Situation of the Resident at the Durbar, by substituting a Commission of Five per Cent. to be charged upon the Stipends paid through his Office in lieu of all the established Allowances heretofore drawn by the Resident: We are sorry to observe in the Motive you assign for this Arrangement a Doubt of your being able to reduce your Revenue Establishment within the Sum of 72 Lacks of Rupees; nor can we approve of so considerable a Charge being imposed upon the Nabob, whilst he is representing the Inadequacy of his Stipend to his necessary Expences, and to produce a Salary to an Office of small Importance greater than is enjoyed by many of the most considerable Offices in our Service.

• Sic in Orig.

23. Indeed we do not perceive any Necessity for continuing one of our covenanted Servants at the Nabob's Durbar, at least not with the distinct and expensive Establishment hitherto allotted to it; and if you should think expedient to keep up an Office under that Name, we apprehend it might very properly be united in the Person of the Collector of the Moorsshedabad Districts, or in that of the Gentleman who presides in the Dewanny Adaulut of Moorsshedabad, in case you should have judged a separate Adaulut for the City of Moorsshedabad advisable in pursuance of the 86th Paragraph of our Revenue Letter of the 12th of April 1786; but as the Nabob must be certainly competent to the discreet Direction of all those Matters which can fall under his Cognizance, and all the Departments of Government, as well judicial as Revenue, are transferred to Calcutta, there can be no proper Functions for a Resident at the Durbar as an active Officer.

24. You will observe that there are other Points in the Nabob's Letter submitted to our Consideration, particularly as to the Re-establishment of his Authority in the City of Moorsshedabad; upon which we have to observe to you, that no material Objection occurs to us against allowing the Nabob to hold the exclusive Administration of Criminal Justice, according to the Mahomedan Laws, over the Inhabitants of the City of Moorsshedabad, subject to the general Regulations of Justice as established throughout the Provinces. Moreover we consider it but as a suitable Appendage of that Dignity which, under all the existing Circumstances of the British Possessions in India, it is just and politic to sustain in the Person of the Subadar of Bengal.

25. An Application has been made to us by Mr. Hastings, in behalf of Munny Begum, the Widow of the late Meer Jaffier, a Copy of whose Letters we likewise inclose. It is our Wish to alleviate, as far as the Circumstances of our Affairs will permit us, the Distresses of all the Relations of Meer Jaffier, and enable the present Nabob and his Family, under an economical System, to be adjusted by you, to live comfortably and happy. But as the real Situation of Munny Begum will of course be included in your Inquiries, and in the Report upon the general Subject of the Nabob's Family and Expences, we shall forbear for the present to make any further Observations thereon, than to direct that an independent Stipend be allotted for her Support, subject, as in the other Case, to our future Consideration and Approval.

26. We cannot conclude this Subject without expressing our Dissatisfaction at the Mode adopted by several of the Princes of India, in corresponding with us in any other Way than through the Medium of the respective Governments, and employing our Servants to be their Agents in Great Britain. The Nabob of Oude, the Nabob of Bengal, and the Rajah of Tanjore, have at this Time Persons who call themselves Agents Residents in London, in the Persons of Three of our own Servants: Mr. Halhed for the First, Sir John D'Oyly for the Second, and Mr. Ross for the Third.

27. You will take every Opportunity of conveying to all the Princes of India, the earnest Wish we have so often repeated, that their Communications to us should be made only through

the Channel of our regular Governments in India, and that we can pay no Regard to Communications made in any other Way, and we strictly prohibit our Servants from accepting any such Agency for the Princes of the Country, declaring, at the same Time, that we shall consider it as a Forfeiture of all future Claims to our Favour.

28. We positively direct, that you do on no Account withhold from us any Letters which any of those Princes shall think proper to write to us; and whatever Letters you may receive from them, addressed to yourselves, must be regularly entered in your Book of Country Correspondence, and transmitted to Europe by the first Opportunity.

29. As by the 55th Paragraph of your Letter in the Foreign Department of the 25th October last, you intimate a Wish to be furnished with Instructions to guide your Proceedings in case of the Arrival in the Bengal River of Ships under the Colours of the United States of America, we can only observe that such Ships are to be treated in every Respect like Ships of any other foreign Nation, and subject to the same Rules and Regulations; but in Cases where you may receive undoubted Information that the American, or any other Flag, is merely made use of to cover British Property, and that the Ship is actually navigated by British Subjects, we conceive the Law of the Land is sufficiently explicit already, and needs no further Explanation. We have too much Reason to believe that British Subjects are largely concerned in Ships which sail to India under the Colours of other Nations.—It is a Matter of very serious Consequence to the Company, and we shall shortly consider of the Means to put a stop to a Practice illegal in itself, and productive of the greatest Detriment to our Commerce.

Read Copy of a Letter from the Nabob Mobarick ul Dowlah to the Court of Directors, alluded to in the 19th Paragraph of their General Letter: Also, Copy of a Letter from Warren Hastings Esquire to the Court, dated Fort William, 3d November 1783, enclosing Translation of an Arzie received by him from Munnee Begum, and referred to on the 25th Paragraph.

Ordered, in conformity to the Opinion expressed by the Court of Directors in the 23d Paragraph of their General Letter, dated 21st July 1786, that there is no Necessity for continuing one of their covenanted Servants as Resident at the Nabob's Durbar, at least not with the distinct and expensive Establishment hitherto allotted to it. But if this Board shall think it expedient to keep up the Office, it be united in the Person of one of their Servants holding another Station; that the separate Office of Resident at the Durbar be forthwith abolished.

Ordered, That the Duty of receiving and paying the Stipends at Moorshedabad be executed by Mr. Speke, the Collector at Radshy, who is also to perform such occasional Business as has hitherto belonged to the Office of Resident at the Durbar.

Ordered, That Mr. Pott do deliver over to Mr. Speke all the Correspondence, Records, and Accounts of his Office, as Resident at the Durbar, and any Balance in Certificates or Cash that may be in his Hands.

Ordered, That the Secretary do write the following Letters to Mr. Pott and to the Collector at Radshy.

To Mr. Robert Percival Pott.

Sir,

I have the Orders of the Right Honourable the Governor General in Council to acquaint you, that Instructions received from the Honourable Court of Directors, bearing Date the 21st July 1786, require the Abolition of the Office of Resident at the Durbar as a distinct and separate Office, and that in consequence thereof you are to consider yourself as recalled therefrom, at your Receipt of this Letter, when you are required to deliver over to Mr. Speke, Collector of Radshy, all the Correspondence, Records and Accounts of that Office; and any Balance in Certificates or Cash that may be in your Hands. I enclose a Letter from the Governor General to his Highness, which you are ordered to send or deliver on your Receipt of it. A Translation of it is also transmitted for your Information. It is the Wish of the Right Honourable the Governor General, that you should present Mr. Speke to the Nabob.

I am, &c.

To Mr. Peter Speke, Collector at Radshy.

Sir,

The Right Honourable the Governor General in Council, in consequence of Instructions received from the Honourable Court of Directors, under Date the 21st July 1786, having been pleased to abolish the Office of Resident at the Durbar as a distant and separate Office, and to appoint you to receive and pay the Stipends at Moorshedabad, as well as to execute such occasional Business as has hitherto belonged to the Residency at the Durbar; you are directed to apply to Mr. Pott, on your Receipt of this Letter, for all the Correspondence, Records and Accounts of that Office, and any Balance in Certificates or Cash that may be in his Hands, and to enter forthwith into the Discharge of the new Duty entrusted to you.

The Right Honourable the Governor General has addressed the Nabob, Duplicate of which I enclose, that you may transmit it to him. I also enclose a Translation of it. The Original has been

been sent to Mr. Pott, who has been informed of the Governor General's Wish that he should present you to his Highness.

Any further Instructions that may be necessary for your Conduct will be transmitted to you hereafter.

I am, &c.

Agreed that the following Letter be written to the Board of Revenue :

To John Shore Esquire, President of the Board of Revenue.

Gentlemen,

We think it proper to acquaint you, that in consequence of Instructions received from the Honourable Court of Directors, bearing Date the 21st July 1786, which require the Abolition of the Office of Resident at the Durbar as a distinct and separate Office, we have recalled Mr. Pott from it, and appointed Mr. Speke, Collector of Radshy, to pay the Stipends at Moorsheadabad as well as to execute such occasional Business as have hitherto belonged to the Residency at the Durbar. Mr. Pott is directed to deliver over to him all the Correspondence, Records and Accounts of that Office, and any Balance in Certificates or Cash that may be in his Hands; and this is to be done on his Receipt of the Orders now going to him.

We are, &c.

Fort William,
Secret and Political Department,
11th June 1787.

To the Board
of Revenue.

Sic in Orig.

The Governor General proposes to write the following Letter to the Nabob, which is agreed to :

To his Highness the Nabob Mobarick ul Dowla.

I have the Honor to inform your Highness, that in consequence of the Instructions which I have received from the Court of Directors of the East India Company, I have annulled the Office of Resident at your Highness's Durbar, in its present Form. I have therefore been under the Necessity of recalling Mr. Pott, and have appointed Mr. Speke, the Collector of Radshy, to pay the Stipends, and execute such occasional Business as belonged to the Resident's Office. I am satisfied that Mr. Speke, whose good Character is certainly known by your Highness, will fulfil the Duties entrusted to him with Propriety, and conduct himself to your Highness's and my Satisfaction.

It is no less the Wish of the Court of Directors than my own to contribute to your Ease, Honour, and Happiness, and to form some Arrangement for the Settlement of your Highness's Affairs; and upon this Subject I shall have the Honor to address your Highness in a few Days.

Agreed, That the Consideration of Mr. Shore's Report, and of the Measures proper to be adopted in consequence of it, be postponed to the next Meeting of the Board.

Cornwallis.

Ch^r Stuart.

Appendix to Consultation 11th June 1787 (a).

NIZAMUT ESTABLISHMENT.

Syar					
Mohomed Goujer, &c.	—	—	—	100	—
Meer Cootub Ally	—	—	—	25	—
Murza Emaum Bux	—	—	—	60	—
Meerza Aukhur Ally	—	—	—	50	—
Golum Ally Cawn	—	—	—	50	—
Meer Kirramut Ally	—	—	—	50	—
Shaik Abdullah	—	—	—	200	—
Miza Golum Hussen	—	—	—	30	—
Downt Mahomed Cawn	—	—	—	150	—
Ally Mahomed	—	—	—	20	—
Meerza Tadyar Beg	—	—	—	150	—

(a) For No. 1 and 2 of this Appendix, being Mr. Hastings's Letter to Mr. Wheler, dated 14th July 1781, and a Paper intituled, "Heads of Instructions from the Governor General to the Nabob Mobaruck ul Dowla, respecting his Conduct in the Management of his Affairs," see Appendix, N^o CXXIV. *Supra*, Page 562—564.

Meerza Ally	—	—	—	30	—
Meer Muckoo	—	—	—	20	—
Hawkim Sied Ally Cawn	—	—	—	150	—
Meerza Aumed Hoffman, &c.	—	—	—	50	—
Sied Amued Ally	—	—	—	20	—

1,155 — —

Dokeel Sing, &c.

Topekand.

94 — —

Shagurdpetha.

Rajah Gourda's Dewan	—	—	—	2,500	—
Mahomed Naib Dewan	—	—	—	500	—
Sherful Deim Ally Cawn	—	—	—	400	—
Tutty Ally Cawn	—	—	—	400	—
Meerzah Dawud and Sons	—	—	—	1,400	—
Mohomed Reza Rob Azuz Beggy	—	—	—	100	—
Mizah About Hoffem	—	—	—	125	—
Golaum Ahmud	—	—	—	300	—
Mohomed Waufee	—	—	—	40	—
Sanaton, &c.	—	—	—	600	—
Sons of Sied Aumed Ally Cawn Bahdu	—	—	—	100	—
Yasool ul Dien Ally Cawn	—	—	—	100	—
Sied Mazim Ally Cawn	—	—	—	300	—
Meer Julla ul Dien	—	—	—	200	—
Sied Aumul Ally Cawn	—	—	—	230	—
Shah Jorrah Cola	—	—	—	155	—
His adopted Son	—	—	—	100	—
Meerzah Johauk, &c.	—	—	—	100	—
Sied Aumed Cawn	—	—	—	150	—
Mahomed Johmail Cawn	—	—	—	150	—
Meer Mahomed Raker Cawn	—	—	—	260	—
Sied Ally Cawn Consumah	—	—	—	250	—
Meer Ally Rezza, his Sons	—	—	—	40	—
Meer Jaun Cola, his Naib	—	—	—	20	—
Sied Rudim Ally Cawn	—	—	—	400	—
Murza Abdoolah	—	—	—	150	—
Sied Hadie Ally Cawn	—	—	—	300	—
Wafick Ally Cawn	—	—	—	60	—
Haffan Rezza Cawn	—	—	—	200	—
Sied Haffan Cawn	—	—	—	100	—
Mahomed Ally Cawn	—	—	—	180	—
Mirza Ramaun Cooly	—	—	—	40	—
Sied Hadu Ally Cawn	—	—	—	60	—
Shaick Golaum Hyder	—	—	—	20	—
Meer Buddaul Cawn	—	—	—	50	—
Mirza Bakur, &c.	—	—	—	211	—
Hadjae Golaum Ally	—	—	—	37	—
Sud Zineul Abdien	—	—	—	60	—
Meer Murtezza	—	—	—	60	—
Heddorel Ullah Cawn	—	—	—	30	—
Moberry Abdoolah, &c.	—	—	—	30	—
Meer Mhady Ally	—	—	—	7	—
Meer Naffer Ally	—	—	—	50	—
Murzah Jummaun Beg, &c.	—	—	—	150	—
Meer Mahomed Sied Cawn	—	—	—	100	—
Meir Allied	—	—	—	42	—
Khofaul Chund	—	—	—	100	—
Meer Denvish Ally	—	—	—	70	—
Raferce Sing	—	—	—	30	—
Ahmud Beg	—	—	—	17	—
Sheik Golaum Ruffoob	—	—	—	65	—
Meer Bahader Ally	—	—	—	10	—
Meer Bahader Ally	—	—	—	25	—
Culwaut Sing	—	—	—	21	—
Meer Golaum Hyder	—	—	—	15	—

Sied Muzlar Hoffen	—	—	20	—	—
Doctor	—	—	150	—	—
Ram Resham Vakeel	—	—	130	—	—
Rire Colah Cawn	—	—	50	—	—
Jug Mohun	—	—	25	—	—
Meerza Mohl Ally	—	—	50	—	—
Meerza Hoffim Bux, &c.	—	—	80	—	—
Meer Muffilah	—	—	80	—	—
Meer Mahomed Hyat	—	—	30	—	—
Jumsummay Moonshy	—	—	100	—	—
Gowom Bux	—	—	30	—	—
Meer Ennaet Ally	—	—	12	—	—
Hira Ram	—	—	6	8	—
Burffaux	—	—	8	—	—
Aveary Kaper	—	—	16	8	—
Halire Fuzze Ally	—	—	15	—	—

12,013 — —

Murfeddees.

Bucklmul, &c. Moonshys	—	—	200	—	—
Sied Aumed Ally Cawn, Treasurer	—	—	200	—	—
Hira Loll Mushroft	—	—	8	—	—
Sudibroy and Naib Mohurrers	—	—	50	—	—

458 — —

Accomptants.

Soobunx Roy Perhear	—	—	500	—	—
Gobind Persaud	—	—	150	—	—
Daby Persaud, &c. Accomptant	—	—	250	—	—
Huzzuree Mul, &c. Huzzoonaree	—	—	36	—	—
Jeffurent Ram, &c.	—	—	80	—	—
Oawshenaut, &c.	—	—	50	—	—
Achul Sing, &c.	—	—	200	—	—
Rogoonaut Doff, &c. Mushriff	—	—	70	—	—
Ram Jauaun, &c.	—	—	25	—	—
Maha Roy Sing	—	—	25	—	—
Shaw Loll, &c.	—	—	27	—	—
Ruggonaut Pundit	—	—	100	—	—
Gaun Chund	—	—	10	—	—
Sunoip Sing	—	—	20	—	—
Lutchmin Narrain	—	—	15	—	—
Pullut Sing	—	—	7	—	—

1,565 — —

State Servants.

Noor Mahomed, &c.	—	—	28	—	—
Mahmed Hyat, &c.	—	—	7	8	—
Hajei Mahomed Ameen Roy, &c.	—	—	95	—	—
Jemmain, &c.	—	—	29	4	—
Fize Ally, &c.	—	—	22	8	—
Meer Roshum Ally	—	—	4	8	—
Mahomed Wakil, &c.	—	—	42	—	—
Nizir Krakin, &c.	—	—	196	—	—
Atbary, &c.	—	—	27	—	—
Jaun Mahomed, &c.	—	—	58	8	—
Noor Mahomed, &c.	—	—	68	8	—

578 12 —

Troopers.

Head Troopers	—	—	130	—	—
Meerzah Culb Ally, &c. Duffaders	—	—	188	—	—
31 Troopers, a 35 Rupees per Month	—	—	1,120	—	—
Clothing, monthly	—	—	562	—	—

2,000 — —

Burkandaffes.	—	—	—	—	—
Pultoo Sing, Jemauldars	—	—	12	—	—
Burkandaffes	—	—	200	—	—

212 — —

Kidmutgars, &c.

Golaum Ally, &c.	—	—	14	—	—
------------------	---	---	----	---	---

21 Men under him, &c.	—	—	—	89	12	—
Mohomed Hodjei	—	—	—	14	—	—
21 Men under him	—	—	—	98	4	—
Meer Tulry Ally	—	—	—	6	—	—
Chuckoo, &c. Paunbadars	—	—	—	7	—	—
Jubhed, &c. Ditto	—	—	—	8	—	—
Cullum Hoohaburdar	—	—	—	9	—	—
11 Neibs to Ditto	—	—	—	49	8	—
Meirshruful Deen	—	—	—	7	—	—
Hiddul Colah Abdar	—	—	—	26	—	—
11 Naibs	—	—	—	51	4	—
Meer Rullakee	—	—	—	17	—	—
Rahadi Beg	—	—	—	15	—	—
1 Naib	—	—	—	4	—	—
Ramzance	—	—	—	8	—	—
2 Naibs	—	—	—	8	4	—
Sellabut, &c.	—	—	—	12	—	—
Sha Mahomed	—	—	—	15	—	—
7 Naibs	—	—	—	53	8	—
Kirntee	—	—	—	7	—	—
2 Naibs	—	—	—	11	—	—
Golaum Hussen Cawn	—	—	—	60	—	—
1 Naib	—	—	—	5	—	—
Mukkoo	—	—	—	8	—	—
His Naib	—	—	—	4	—	—
Gurrewallahs.				607 8 —		
Gobind Ram Naib	—	—	—	4	—	—
15 Gurrewallahs	—	—	—	41	—	—
Ramdar	—	—	—	3	—	—
Nabob's Cook Room.				48 — —		
Jaffer Beg Naib	—	—	—	8	—	—
Cooks	—	—	—	238	—	—
Shac Nurrain, Mushruff	—	—	—	10	—	—
His Naib	—	—	—	4	—	—
Munny Begum's Cook Room				260 — —		
Baboo Begum's Ditto				100 — —		
Traushkana.				32 — —		
Meer Neezer Ally, Daroga	—	—	—	50	—	—
His Naib	—	—	—	10	—	—
Dugut Sing Mushruff	—	—	—	10	—	—
His Naib	—	—	—	5	—	—
25 Saufkers attend on the Nabob	—	—	—	75	—	—
Ramut Colla, &c. attending on Cuttchery	—	—	—	20	8	—
Mahomed Bux attends on Aishoonkanch	—	—	—	3	—	—
Roshun, &c. Tavedar	—	—	—	15	—	—
Bakaree, &c.	—	—	—	20	—	—
Mozub Coluk, &c.	—	—	—	8	—	—
Munna, &c.	—	—	—	6	—	—
Mukfoody	—	—	—	5	—	—
Gurub Colah	—	—	—	2	8	—
Soobhancee, &c.	—	—	—	30	—	—
Beesty Connah.				260 8 —		
Bhalah	—	—	—	5	—	—
40 Beesties	—	—	—	120	8	—
Moffoll Connah.				125 — —		
Meerza Mahadie Naib	—	—	—	7	—	—
Gobind Ram Mushruff	—	—	—	8	—	—
47 Mossa Gilies	—	—	—	127	—	—
Muza Rakar Sulwant Khan	—	—	—	8	—	—
				150 — —		

Nukkar Connah.

Mohomed Ghon Doraga	—	—	10	—	—
Sumbanaut Mushruff	—	—	6	—	—
50 Nukkarchies	—	—	300	—	—

Stables.

Meer Doola Duroga	—	—	60	—	—
Amunud Dien Hoffin Naib	—	—	10	—	—
Rowanny Pushaud, Mushruff	—	—	7	—	—
30 Sices	—	—	119	12	—
Huffem Rez Chabuckfowaur	—	—	11	—	—
Bhum and Naib, Smiths	—	—	8	—	—
Jaun Mahomed, Tanier	—	—	5	—	—
Nizahee, Painter	—	—	3	8	—
Hetcha, Harnefs Mender	—	—	5	—	—
Emaummued Dien Trimmer	—	—	3	8	—
Sungnt	—	—	2	8	—
Jaun Mahomed Tavidar	—	—	3	—	—
Mortee	—	—	2	—	—
Serdy Umleer Doragah	—	—	4	—	—
Jodoo Ram, Mushruff	—	—	7	—	—
44 Sices	—	—	151	8	—
Chabuck Sewar, &c.	—	—	40	—	—
2 Blacksmiths	—	—	8	—	—
Khunyroo Javidar	—	—	3	—	—
2 Tipacbudars	—	—	6	—	—
1 Tanier	—	—	5	—	—
Cullun Ditto	—	—	8	—	—
Daby, Harnefs Maker	—	—	5	—	—
Lascarry Trenumer	—	—	3	—	—
Emaun ud Dien, &c.	—	—	20	—	—
Mater	—	—	2	—	—
12 Sices	—	—	37	4	—
European Coachmen	—	—	50	—	—
19 Sices	—	—	67	12	—
2 Country Coachmen	—	—	16	—	—
Gopey Carpenter, with 2 Naibs	—	—	18	—	—
3 Blacksmiths	—	—	15	—	—

Wardrobe.

Bopaul Roy Mushruff	—	—	10	—	—
Naibs	—	—	47	—	—
Coffin, Head Dresser	—	—	7	—	—
Naibs, 10 Ditto	—	—	45	10	—
Seif Colah Chooasau, &c.	—	—	10	—	—
Mohomed Razer Calocush	—	—	7	—	—
Coolub Nindeas	—	—	5	—	—
Muckfoody Ruffoogur	—	—	6	—	—
Mahomed Hyaut	—	—	4	—	—
Taylors	—	—	64	12	—
Mahomed Hoffin, &c.	—	—	29	—	—
4 Washermen	—	—	14	8	—

Tulkana.

Emaum Buah Cawn Durego	—	—	50	—	—
Muffolah Naib	—	—	15	—	—
Khofaul Ram Mushruff	—	—	10	—	—
His Naib	—	—	5	—	—
Mahomed Pur Fouzaar	—	—	14	—	—
Naib to Ditto	—	—	5	—	—
Buddoo, &c. Mahool	—	—	63	—	—
Azim, &c. Puckers	—	—	46	—	—
Mahomed Dullul, Doctor	—	—	5	—	—
Chukuburdar	—	—	2	—	—
Hyder, Painter	—	—	3	—	—

Neamut Bushty
3 Smiths

Goukana.

Choudry
Meer Sied Ally, &c.
Omrow Sing Mushruff
His Naib
Blacksmith and Naib

Shooturkana.

Dooft Mahomed
Amnud, with 11 Drivers
Bowanny Chun

Armoury.

Bufo Ally Doragah
His Naib
Dunnie Ram Mushruff
Abdoolah Javildar
Loll Mohomed Siklegur
Pize Wola Canpgur
Bullum, Smith
Bolanaut Gidar
Raujwaun, Ditto
Aboolah Polisher
Khugroolah Rowmaker
Shaw Dunwl Mushruff
Ourum Wolal Cunowah Muker
Rundoo, Smith
Nuloo Jurget Naket
Musoom Suklegur

Lurguikana.

Pugumaut, Goldsmith
Laljie
Hickuram Mushruff

Harcarrahs.

Nulkaunt
Seelchund Naib
Ramling
Wootee Roy
104 Harcarrahs
Joob Rauj Sing

Peons.

Jemuldar
40 Peons

Mier Shikkars.

Murfa Nuna Regt Duroga
Lootooff Ally, &c. Naibs
Sobah Chund Mushruff
Cootoob Meer Shikkar
Hubbib Wullah Naib
Colla, &c.
Mahomed Loll, &c.
Mahomed Noor
Takeer Wolah, &c.
Ramzany, &c.
Muffahib, &c.
Mahomed Saim
Rogonaut, &c.
Roy Raun, &c.

2 — —

6 4 —

226 4 —

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219 2 —

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468 — —

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641 — —

6 — —

120 — —

126 — —

70 — —

40 — —

4 — —

20 — —

7 — —

20 — —

10 — —

4 — —

28 — —

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9 — —

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28 — —

17 — —

Alkloo, &c.	—	6	—
Noor Mahomed, &c.	—	4	—
Meer Sherful Dien Darogah Mah ^d Ally	—	17	—
Nazer Ally, &c.	—	10	—
Ram Jaun Muthriff	—	4	—
Meer Tazil, &c.	—	12	—
Chumroo	—	3	—
Rakur, &c.	—	6	12
Heroo, &c.	—	82	—
Ramchurn Muthriff	—	4	—

424 12

Meersumance.

Hurfohal Peshair	—	30	—
8 Assistants	—	116	—
Rufhunchund Muthriff	—	6	—
Colly Persaud, Ditto	—	6	—
Shaum Loll, Ditto	—	8	—
Ramnut, Ditto	—	4	4
Remajut, Ditto	—	6	8
Hurry, &c. Joiners	—	27	—
Jewaun Seraja	—	11	—
Hawul, &c. Carpenter	—	23	8
Jugul, Watchmaker	—	40	—
Wahad Wullah Tavildar	—	8	—
Assistant to Ditto	—	5	—
Jummaun Turner	—	6	—

297 4

Acmart.

Abdoolah, and 4 other Naibs	—	23	—
Ramhux Muthriff	—	20	—
3 Assistants to Ditto	—	22	—
Gunness Dofs, and Naib Javildar	—	7	—
Bhoje Rauz, Bricklayer	—	7	—
2 Assistants to Ditto	—	12	—
Nulah Cuwar	—	7	—
Roshun, &c. Cutters	—	15	—

113

Aishoorkand.

Wajie Ulmaun Duragah	—	45	—
Meer Coffim, &c. Naibs	—	15	—
Ramhuny Javildar	—	5	—
Saddanund, Bengal Writer, &c. Naibs	—	11	—
Galam Ruffool Moogur Rep ^t	—	7	8
Puz Sing, Candle Lighter	—	6	—
Bikkoo Nukkulsuez	—	9	8
Chamoo Dufferbund	—	2	8
Mouickchund	—	15	—
4 Assistants	—	32	—
5 Lascars	—	22	8
Mates	—	2	8

173 8

Glas Cutters.

Tarfick Aumenian	—	40	—
11 Assistants	—	60	—

100

Attendants on the Nabob Meer Jafferries Jumb.

Shaw Rooshwaunt	—	150	—
Rajeb Ally, &c.	—	31	—
Wafies Rajeb Ally	—	4	—
10 Assistants	—	40	—
Buckullawallah	—	4	—
Roshaul, &c. Gunewollah	—	11	—
Okkul, &c. Bearers	—	6	—
Roopchund, &c. Missalchies	—	4	—

Miaram, Gardener
 Abdoolah Traufh
 Muddaree, &c. Beeftes
 Aumeen Wullah Javidars
 Mates

2 — —
 3 — —
 6 — —
 4 — —
 2 8 —

Readers of the Karaun.

Sied Meer Daraga
 Aubees Ally Naib
 Golaum Ashruff
 Emaum Bax, &c.
 Sied Loll
 Golaum, &c.
 Molubby Rakum Oala, &c.
 Meer Adullah
 Mahomet Razeer
 Molewoy Mahomed Ameen, &c.
 Mahomed Sobaun, &c.

18 — —
 12 — —
 3 — —
 5 4 —
 11 — —
 10 — —
 24 8 —
 9 4 —
 16 4 —
 11 0 4 —
 8 4 —

Merseakers.

Murzah Hajee Rez
 Meer Ally Nuckhy
 Hufshim Ally Cawn
 Meer Sullahuddin
 Meer Maaunnuddien
 Murzah Coor Cawn Ally
 Auken Nuzur
 Meer Bolun
 Mulla Meer
 Okhur Bakur
 Rufmasfur Ally
 Golaum Hufsein
 Murza Burmea Hufsein
 Okka Mahomed

80 — —
 239 — —
 200 — —
 135 — —
 40 — —
 24 — —
 25 — —
 85 — —
 8 8 —
 40 — —
 84 — —
 25 — —
 180 — —
 60 — —

Gardiners
 Bildars
 Nukkib Mahomed Amaun, &c.

1,225 8 —
 100 — —
 500 — —
 33 — —

Bengal Doctor.

Bolonaut and Naib

40 — —

Dufferbunds.

Nader and Naibs

24 — —

Cattle Keepers.

Dunjee, &c. Ruffold Keeper
 Malus

70 — —
 25 12 —

Astrologers.

Gungadhur
 Bans Dawoo

20 — —
 10 — —

Sunday Servants.

2 Wreath Makers
 Sied Allum, &c.
 Aumud Ally Cauteb
 Ramut Wollah & Naib
 Meer Wadie Mudda Cawn
 Peer Mahomed Murksman
 Roodum Advance Standard Bearer
 Murdan Sing Bramin
 Sied Muterza ditto

15 — —
 15 — —
 10 — —
 7 — —
 10 — —
 12 — —
 3 — —
 10 — —
 6 — —

Nowewerrah.

Average monthly

539 — —

Dewan's Office.				
Stationary	—	—	—	—
Calcutta Dawk	—	—	—	—
Body Guard.				
Pay of Officers and Men	—	—	—	5,809 —
Clothing Average monthly	—	—	—	545 —
				6,354 —
Total Nizamut				33,208 4 —

Bahlah Department—Nabob's Douries.

Dowry under the Superintendence of Wajee Saidut-mund Cawn, the Nabob's <i>Edest</i> * Sister	900 —	—
The Nabob's younger Sister—Wife of Aubob's Coffim Cawn	500 —	—
Ribby Ramut, &c. Woman of Jaffier Ally Cawn, and Servants	1,043 —	—
Upzoobub Nizam and Woman of Sidful Dowlah, and Servants	1,536 —	—
Fize ul Neffaur, with 66 other Women and Servants, under the Superintendence of Inea Umbers	1,910 —	—
Additional Allowance to the Begums by the Nabob's Order	545 —	—
		6,435 5 —

* Sic in Orig.

Bahlah Servants.

Mahomed Hillal Bush Tavidar	50 —	—
Shaik Aubua Wolah Naib	85 —	—
Fize Buksh, &c.	15 —	—
Hajee Abdullah	60 —	—
Neamut Wolah Cawn	100 —	—
Murza Meer	60 —	—
Sied Titteraut Cawn	60 —	—
Ally Nukkie D°	60 —	—
Hajee Roshun Ally	50 —	—
Mahomed Ufzoll, &c.	40 —	—
Mahomed Hashen	15 —	—
Jaffer Beg	25 —	—
Sheer Ally	10 —	—
Shack Mahomed Ullam	10 —	—
Rajah Mahomed Ally Librany Darragah	16 —	—
Meerzah Inaum Buksh, &c.	40 —	—
Lingers	36 —	—
Ally Moolah, Seal Cutter	35 —	—
Romperfaud Fakeer	150 —	—
Meer Ally Cawn, Darogah	40 —	—
Meer Hyder Palankeen D°	15 —	—
Ally Rezah Begum, Attendant on Munny Bagum *	11 —	—
Sied Culwadien Mawazum	15 —	—
Meer Husein Ally, &c. Attendant on M. B.	25 —	—
Shaie Golaum Mahbool Fakeer	7 —	—
Mahomed Mawaus	8 —	—
Bode Sing, Oculist	10 —	—
		998 —

* Sic in Orig.

Servants of the Suhibzada.

Meerza Meigher Ally Tuter, &c.	90 —	—
Jowahur and another Eunuch	70 —	—
Mahomed Azum, &c.	40 —	—
Mahomed Ally, Writing Master	25 —	—
Suful Dien Ally, &c. Companion	70 —	—
Ruzzemfer Hossain, Physician	40 —	—
Moonshy Golaum Ghore	29 —	—
Nejif Cooly and another Slave	6 —	—
Mahomed Sirdar, &c. Servants	28 —	—

Meer Ally and another Kismudgur	—	—	8	—	—
Cooly, &c. Chubdars	—	—	12	—	—
Tutty Mahomed, &c. Sootaburdars	—	—	13	—	—
Sonawollah, Taylor	—	—	7	—	—
Hurry Chuttaburdar	—	—	3	—	—
* Sic in Orig. Radoo Bukh, Shomaker *	—	—	3	8	—
			444 8		

Bagums, &c. Pensioners.

The Family of Mahomed Summur Khawn, Father of Baboo

Bagum	—	—	850	—	—
Majullah Bagum	—	—	500	—	—
Encooty ditto	—	—	100	—	—
Rizue Niffam Begum, ditto	—	—	70	—	—
Mhatee ditto	—	—	60	—	—
Roodsea ditto	—	—	150	—	—
Shere Banoo, &c.	—	—	30	—	—
Siedul Niffam Bagum	—	—	12	—	—
The Family of Meer Mataub	—	—	39	—	—
The Family of Jaffier Cooly Cawn	—	—	90	—	—
The Family of Anbas Ally Cawn	—	—	42	—	—
Fakerul Niffa Bagum	—	—	130	—	—
Fakina Runim M. Bagum Anuz Beggey	—	—	15	—	—
Rauam ul Nesser Bagum	—	—	20	—	—
The Family of Mozuffer Ally Cawn	—	—	15	—	—
Ashmfal Niffaur Begum	—	—	60	—	—
Buckoo Bagum	—	—	15	—	—
Bahoo Bagum Serojah, ul Dowlah's Widow	—	—	450	—	—
The Family of Aboo Mahomed Cawn	—	—	70	—	—
Hajee Bagum	—	—	150	—	—
The Family of Ruffer Cola Cawn	—	—	30	—	—
Noor Jahan Bagum	—	—	30	—	—
			2,919		

Mutfuddies.

Roy Colly Cheuim Perhear	—	—	50	—	—
Mohurrere under him	—	—	100	—	—
Moll Rajah, Writer in M. B. Cookroom	—	—	15	—	—
Souborum, Writer in Jewel Office	—	—	10	—	—
Tagay Ranj Sing	—	—	40	—	—
Heler Loll, &c.	—	—	15	—	—
Fullachund, Writer to Palankeenkana	—	—	8	—	—
Ajut Sing ditto to Furniture	—	—	5	—	—
			243		

Eunuchs at Baboo Bagum's Dowrie.

Hajie Sied Nund Cawn	—	—	210	—	—
Umber Tutor	—	—	70	—	—
Golaum Mahomed Cawn	—	—	50	—	—
Ulmuns	—	—	35	—	—
Jewakur the elder	—	—	25	—	—
Ditto the younger	—	—	20	—	—
Ihbaul	—	—	12	—	—
Sedee Umber	—	—	30	—	—
Zemmoorud	—	—	20	—	—
Mannawam Ally Cawn	—	—	50	—	—
Nufforat Ally ditto	—	—	25	—	—
Azzamund	—	—	15	—	—
Hoshmund	—	—	17	—	—
Fuikawn	—	—	8	—	—
Leda John	—	—	10	—	—
Mickbool	—	—	15	—	—
Afrum	—	—	24	—	—
Sundul	—	—	15	—	—
Mohobut	—	—	20	—	—

Buffunt	—	—	—	20	—	—
Mahomed Ally	—	—	—	25	—	—
Bulhunt	—	—	—	20	—	—

736 — —

Slaves.

Sixty-eight Slaves, Tutor, and Assistant to ditto	—	—	—	—	—	—
---	---	---	---	---	---	---

305 — —

Treasury Officers.

Chuytun Duh, Treasurer	—	—	—	10	—	—
Giedda Dhur, Naib	—	—	—	8	—	—
Nittay Churn	—	—	—	10	—	—

28 — —

Jewellery Officers.

Mahomed Rahum Tavildar	—	—	—	9	—	—
Mahomed Zoolfehar, &c.	—	—	—	15	—	—
Behany, Jeweller	—	—	—	17	—	—
Calloo, Embroiderer and Naib	—	—	—	11	—	—
Peer Mahomed Pecul, &c.	—	—	—	4	—	—

56 — —

Table Servants.

Ramohun Sudar	—	—	—	17	—	—
Cunnuaun, Butler	—	—	—	43	—	—
Portugueze Doctor	—	—	—	—	—	—

60 — —

30 — —

Burkundaffes.

Hincharam	—	—	—	7	—	—
Pulwaun Sing	—	—	—	7	—	—

14 — —

Faqueers, &c.

A Fakeer at Juffer Gunge	—	—	—	60	—	—
A Fakeer, attendant on the Tomb of Leiful Dowlah's Mother	—	—	—	4	—	—
Meran Shaw	—	—	—	7	—	—
Anif Beg, &c.	—	—	—	6	—	—

77 — —

Sundry Servants.

Wenjeh and Naib, Snake Makers	—	—	—	30	—	—
Mahomed Dacem, &c; Treasury Peons	—	—	—	30	—	—
Remaun Hircarrah, attendant on the Nabob	—	—	—	7	—	—
Food to the Dandies and Bearers	—	—	—	65	—	—

132 — —

500 — —

Cutcherry Officers.

Mahomed Baskun Nukkale	—	—	—	4	—	—
Khuyroolah Shrauf	—	—	—	3	—	—
Juffer Dufterband	—	—	—	3	—	—

10 — —

Monthly { Total Bahlah Expences
 { Total Nizamut ditto

12,987 13 —

33,208 4 —

Total Expence Nizamut and Behlah Shagard Petka

46,196 1 —

Cullumdaun Cawn's private Expences	—	—	—	12,000	—	—
Cushoorkana Imaumbaw	—	—	—	1,500	—	—
Aimunt building and repairing	—	—	—	2,500	—	—

144,000 — —

18,000 — —

30,000 — —

Pensions.			
[Munny Bagum	—	12,000	— —
Baboo ditto	—	8,000	— —] (a)
Meer Sidoo	—	4,000	— —
Subah Bagum	—	1,000	— —
		25,000	— —
Menfumanee	—	9,000	— —
Tafhakana	—	27,000	— —
		36,580	— —
		438,960	— —
Total Disbursements	—	123,776	1 —
Saving or Fund for Contingencies of Dis-	—	9,557	4 4
charge of Debts	—	114,687	4 —
Total Stipend	S ^r R ^s	133,333	5 4
		1,600,000	— —
Syer, Dependants on the Nizamut	—	1,155	— —
Tope Khana	—	94	— —
Shagundpesha, Servants	—	12,013	— —
Mutfundies, Moonshes, Treasurers, &c.	—	458	— —
Mohrers Accountants	—	1,565	— —
Malnatel, Leudur or State Servants	—	578	— —
Fork Servers or Troopers Clothing, &c.	—	2,000	— —
Bukundazan Matchlockmen	—	212	— —
Hedmulgaran or House Servants	—	607	— —
Gurrewalan or Turn Keepers	—	48	— —
Nabob's Cook Room	—	260	— —
Ditto Munnie Begum	—	100	— —
Ditto Bubboo Begum	—	32	— —
Traushkana	—	260	— —
Bhessee Kana or Water Carriers	—	125	— —
Muffel or Sink Men	—	150	— —
Mukku Canah or State Mufuck	—	316	— —
Stables	—	716	12 —
Tospuk Kana or Wardrobe	—	249	14 —
Tulkana or Elephants	—	226	4 —
Grukana, Cattle	—	247	2 —
Shoorter Kanah, Camels	—	41	4 —
Annorey	—	120	— —
Tufgur Kanah	—	21	— —
Hircarrahs	—	641	4 —
Peons	—	126	— —
Meer Shekars	—	424	12 —
Meer Samanee	—	297	4 —
Amarut	—	113	— —
Ashoor Kanah or Temple	—	173	8 —
Shulha Kana	—	100	— —
Attendants on the Tomb of the Nabob Jaffier Cawn	—	268	— —
Readers of the Coran	—	237	12 —
Merjecahan	—	1,225	8 —
Gardeners	—	100	— —
Bildars	—	500	— —
Nukkub	—	33	— —
Bengal Doctors	—	40	— —
Dufferbunds	—	34	— —
Cattle Keepers and Maters	—	75	12 —
Astrologers	—	30	— —
Sundry Servants	—	88	— —
Newarah Arrears	—	539	— —

(a) Vide supra, Page 109.

Dewan's Office Halunary	—	—	90	—
Calcutta Dawk	—	—	120	—
Body Guard	—	—	6,334	—
			33,208	4
N. B. Mr. A. Mures	700	00	12	—
			398,499	—

The whole is paid to the Nizamut, and disbursed, through the Dewan Sunder Sing, to the Particulars who receive it, excepting the Allowances on Account the Body Guard and Troopers, which are paid to Mr. Anstruther by Mr. Pott.

Behla Department.

Nabob's Durries	—	—	—	6,435	5
Pehla Servants	—	—	—	998	—
Servants of the Shaheb Iada	—	—	—	448	8
Begums and Penneners	—	—	—	2,919	—
Mulsuddies	—	—	—	243	—
Eunuchs at Bubboo Begum's Durry	—	—	—	736	—
Slaves	—	—	—	305	—
Treasury Officers	—	—	—	28	—
Invellery Officers	—	—	—	56	—
Table Servants	—	—	—	60	—
Portugueze Doctor	—	—	—	14	—
Takeers	—	—	—	77	—
Sundry Servants	—	—	—	132	—
Braun	—	—	—	500	—
Cutchiery Officers	—	—	—	10	—
				12,987	13
Nizamut	—	—	—	33,208	4
				46,196	1
Cullum Dan Kanah	—	—	—	12,000	—
Ashur Kana	—	—	—	1,500	—
Amarut	—	—	—		
Munnee Begum	—	—	12,000	—	
Pubboo	—	—	8,000	—	
Murfidob	—	—	4,000	—	
Salcha Begum	—	—	1,000	—	
				25,000	—
Mursumande	—	—	—	9,000	—
To Shukkana	—	—	—	27,580	—
				123,776	—

Mr. Pott.

Mr. P.

	P. Annum	14,85,312	12	—
Saving Fund,	95,574	4	—	
	Rupées	16,00,000	—	
Nabob Mozuffer Jung	—	20,000	—	24,000
Nawab Byram Jung and Delawur Jung	—	5,000	—	60,000
Syed Ahmud Alle Cawn, Son of Yehteram Uddowlah	—	6,250	—	75,000
Tullich Alla Cawn, Brother of Murfider	—	500	—	6,000
Rajah Durprarains Family	—	600	—	7,200
Salcha Begum, Mother-in-Law of Sullan Davood	—	1,000	—	12,000
Dauk Akhirabud	—	13	—	400,200

The above Stipends have no Connection with the Nabob's Accounts, but the Amount is paid and received by Mr. Pott.

Account of the Debts of the Nizamut, from the 6th Year of the King's Reign to the 22d Ryib of the 23d Year, corresponding with the 15th July 1781, as agreeable to an Adjustment made to that Date by Sir John D'Oyly, Resident at the Durbar, and of the Sums advanced in Liquidation of a Part of them.

Due in the Nizamut Department	—	—	8,43,472	6	16	—
Bhela Department	—	—	2,03,058	1	7	—
Calcumdankana, or Nabob's Privy Purse	—	—	32,867	14	3	2
To Bubboo Begum, the Nabob's Mother	—	—	1,40,533	5	6	2
Murfamanic	—	—	1,94,210	4	2	1

For Money borrowed 14,14,141 15 15 1

To the Nabob Munnee Begum	—	—	2,19,990	—	—	—
Gudaader	—	—	1,954	8	17	2
Mecum Rehum	—	—	1,000	—	—	—
Mirza Imam Bucksh	—	—	7,100	—	—	—
				2,30,044	8	17 2
Amaut Kana, or Account Buildings	—	—	24,116	4	10	1
Afhurkana	—	—	27,064	2	11	—
Dawarkana, or Medicines,	—	—	1,214	—	—	—
Stationary	—	—	2,144	13	8	2
Feeding Cattle	—	—	807	4	5	—
House at Calcutta	—	—	262	11	8	2
Abadu Mahomed Khaun, Darogha at Stantipore,	—	—	1,589	—	—	—
Presents	—	—	3,975	8	0	0
Excess received from the Company	—	—	76,973	6	18	1
				1,38,117	3	1 2
				17,82,303	11	14 1

Payments in Part Discharge of the above, from the 16th July 1781 to the Date of the Arrangement, unto the End of August 1783.

Nizamut Department to Shere Ally Cawn and others	—	—	1,03,539	7	—	—
To the Bhela Department	—	—	5,972	10	—	—
Meer Samanee	—	—	76,513	12	—	—

Remains unpaid 1,85,125 13 — —

On Account of the Nizamut	—	—	7,39,932	15	16	—
On Account Bhela	—	—	1,97,985	7	7	—
Privy Purse	—	—	32,867	14	3	2
Bubboo Begum	—	—	1,40,533	5	6	2
Murfamane	—	—	1,17,696	8	2	1
For Money borrowed	—	—	2,30,044	8	17	2
Sundries as before	—	—	1,38,116	3	1	2
				15,97,177	14	14 1
				Total	17,82,303	11 14 1

Amount arising on the Saving Fund	—	of Rupees	13,557	4	6	3
From the 16th July 1781 to the End of August 1783, being Two Years	—	—	—	—	—	—
One Month and Fifteen Days	—	—	3,45,710	6	10	—
Deduct paid on Account of old Debts as per Particulars	—	—	1,85,125	13	—	—
On fundry Accounts extra Charges not provided for in the Establishment	—	—	98,874	4	10	3
				2,84,000	1	10 3
				Balance or Surplus remaining	61,710	4 19 1

The Allowances to the Pensioners of the Nizamut having fallen in Arrears, in consequence of the Disbursements exceeding the Sum of 16 Lacs per Annum, as appears by the Accounts made out to the 22d of Shair Rufjul, in the 23d Year of his Majesty's Reign, his Highness and Sir John D'Oyly, from that Date, corresponding with the 3d of Sauwun 1188 B. S. and with the 16th of July 1781 E.S. made a Retrenchment of R¹ 13557. 4 A. 6 G. 3 C. per Month, from the Nizamut

mut Mohairah and his Highness's privy Purse, in order to provide for the Discharge of those Arrears, and of extra Disbursements. Those who were to be dismissed by this Arrangement, becoming turbulent and troublesome, received at the End of Rümzaum, in the 25th Year of his Majesty's Reign, corresponding with the 15th of Bhandoon, 1190 B. and with the 28th of August 1782, Rupees 185125. 13. in Discharge of their Arrears, agreeable to the accompanying separate Account. Besides this, Sir John D'Oyley applied R. 156517. 7. for the Expences of the Birth of his Highness's Children, and of the Ceremonies attendant thereon, and for the Discharge of other Expences not provided for in the fixed Disbursements; all of which were considered of a more pressing Nature than the outstanding Arrears. At that Time, Moha Rajah Soonder Sing was not in Power from the preceding Date (being the Time when the Moha Rajah first came into Power) to the 23d of Sha Shabaum, in the 26th Year of his Majesty's Reign, corresponding with the End of Asfar 1191 B. S. and with the 13th of July 1783, the Sum of 21303. 13. was applied, by the Orders of his Highness and Sir John D'Oyley, in Payment of the above-mentioned Arrears, and Receipt for a considerable Amount, taken by the Maha Rajah, with a View to the Benefit and Advantage of his Highness. In this Manner the Arrears were diminished, and the Sum gained thereby applied to the extra Disbursements of his Highness, as may be seen in the Ehgacley Bund of the outstanding Arrears. Sir John D'Oyley, in the same Year, applied Rs. 157250. 10. 5. to defray the increased Expences of his Highness, and the incidental Charges of his Children, in like Manner as in the Time of Holdan. The Particulars are specified in a separate Account.

Although Sir John D'Oyley made Advance from the above-mentioned Fund, whenever his Highness's indispensable Disbursements required them, as in the Instance of Rupees 1,56,517. 7. advanced in the Time of Holdan, and Rs. 157,258. 13. 15. in the Time of Maha Rajah, yet being frequently unable to supply the Sum required, his Highness was distressed, and these Distresses were increased by the Number of Officers, and the consequent Increase of Expence, in his Rullumdaunkannah. When Mr. Hastings arrived at * City, Sir John D'Oyley represented to him, that no one Person on the Nizamut Establishment could subsist without some Addition to his fixed Allowance; that his Highness was constantly pressing him for Money; that the Sum allowed for the Rullumdaunkannah during the Minority of his Highness, was not now sufficient for that Purpose; and that though he supplied large Sums from the Arrear Fund, yet his Highness was much distressed and dissatisfied. From the 24th of Shaw Caun, in the 26th Year of his Majesty's Reign, corresponding with the 1st of Sauwum 1191 B. S. with the 14th of July 1784, 4000 Rupees per Month have been taken from the Arrear * Fund, and added to the Establishment of the Rullumdaunkannah, and the Remainder of the Retrenchments constituting that Fund being Rs. 95,5974 a. C. 6. D. 3. have been applied from the same Period to defray the increased Expences of his Highness. This Arrangement continued to the of Rubley Usamy, in the 27th Year of his Majesty's Reign, corresponding with the End of May 1192, B. S. and with the End of January 1786, E. S. as may be seen in the separate Account. But since that Time no Part of these Sums have been received, so that such of the extra Expences, as it became absolutely indispensable to discharge immediately, were defrayed from Sums obtained from Mahajins, and his Highness's Rullumdaunkannah. The Expence of his Highness's Visit to Calcutta, and the Preparations he made in consequence, as also his Present to the Dutch, and his Nuzzer dispatched to the Shawjudaw, must be liquidated from the above-mentioned Fund. His Highness has only received 20672 Rupees of the Amount due to him on his Account; the Remainder is in Deposit, and unless it be paid to him, he will be unable to discharge the Junkacos of the Office of the Rullumdaunkannah, and his Difficulties and Embarrassments will increase.

* Sic in Orig.

* Sic in Orig.

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ACCOUNT of the Amount and Expenditure of the Surplus on the Disbursements of the Nizamut, from the 16th July 1781 to the 12th December 1786.

	MONTH.	PERIOD.	TOTAL.	PAID.	
From the 16th July to the 28th August 1783, under the Management of Ram Chund Holder	13557 4 6 3	2 1 13	344806 7 16 1	185125 13 —	159680 19 16 1
From the 29th August to the 13th July 1784, Rajah Sunder Sing	D ^o	— 10 15	142351 5 10 —	21303 13 —	121044 8 10 —
From the 14th July 1784 to the 9th February 1786	9557 4 6 3	1 7 —	487157 13 6 1	—	181588 2 4 2
Deduct for an End of Seven Days on the Account	—	4 6 28	668745 15 10 3	206429 10 —	462316 5 10 3
Disbursements for sundry Articles not provided for in the Nizamut.	—	—	—	—	3163 3 16 1
Extra Charges to the 9th February	15086 12 11 2	—	—	—	459153 1 14 2
Debts to Merchants not paid to August 1783	40303 13 2 —	—	—	—	—
Paid from Phagun 1192 to Aughun 1193 to the Parts of the Nizamut	200780 7 17 —	—	—	—	459558 12 4 1
Amount in Deposit from Phagun 1193 to Augun	136231 13 1 —	—	—	—	—
Amount Excess received from the Company	23550 3 11 3	—	—	—	875111 13 18 3
Deduct Expenses. In Holdar's Time	—	—	1565177 — — —	—	610471 11 7 —
Rajah Sunder Sing to the 13th July 1783	157258 13 11 —	—	—	—	—
To 9th February 1786	160463 9 15 —	—	45395 4 4 7	—	264640 2 11 2
From Phagun to Aughun	136231 13 1 —	—	—	—	—

From the Nabob Munney Begum to Mr. Shore.

It is proper that I should represent to you the Particulars of my former Situation and Influence, and I hope that you will not only honour me with your Attention, but represent in a favourable Manner to Lord Cornwallis the Dignity I formerly possessed, so that he may be friendly inclined towards me, and prevent Indignity or Distress befalling either me or the Dependants of the late Nabob Meer Mohamed Jaffer Cawn. You yourself are acquainted with whatever relates to the People of Bengal, and his Lordship was probably informed in Europe of the State of the Durbar of Moorshedabad. It is unnecessary for me to enter into a minute Detail of the Influence, Respect, and Authority, that belonged to me, as that would render my Representation very long and troublesome to you. This is only necessary for me to inform you, that for a long Time during the Life of Jaffer Cawn, and since his Death (till within these Two Years), I was entrusted with the entire Management of the Business of the Nizamut, the Regulation of the Nabob's Household, and whatever related to the Durbar was in fact my own. I have attended to it with the greatest Diligence and Anxiety, and having taken charge of the Family, I interested myself in all its Concerns; I took care of the Relations and Dependants of the deceased Nabob, and the present Nabob always acted by my Concurrence and Approbation. But within these Two Years wicked and improper People have collected about him. I therefore, both for his Sake, and for the Sake of the Nizamut, which comprehends Thousands of superior and inferior Ranks of Life, think it necessary to give you Notice, by way of Precaution, that Lord Cornwallis may have previous Information for me, of the Instances in which the Prosperity and Satisfaction of the Nizamut have been considered, and in those in which the Reverse has taken place: And may he fully conceive the whole, nor partially or hastily form any Arrangement for the Affairs of the Durbar. To give Lord Cornwallis a Knowledge of these Circumstances, he will observe, that throughout the City of Moorshedabad it is known with Fear and Astonishment, that Rajah Sunder Sing is desirous of retaining, with the fullest Power, the Office of Dewan to the Nizamut, independent of the Interference or Authority of the Resident on the Part of the Company. In order to carry his Design into Execution, he has instructed the Nabob to represent to Lord Cornwallis, that the Business of the Nizamut should be separated; that the Payment of the Tuncaws should be left without Interference; and that he should appoint Rajah Sunder Sing his Dewan. The Nabob is in himself of virtuous Disposition, but he does not give himself Time to reflect; and it requires to conduct the Business of the Nizamut, not only superior Abilities, but a Dignity of Character, and a conciliatory and kind Disposition. I wish Lord Cornwallis to observe, that in what I have said I by no means intend any Thing disrespectful towards the Nabob: The Nabob is nearest my Heart, and is the Support of the Family; and what I urge is only with a View to preserve his Interest and Dignity. He will disgrace himself through Sunder Sing, because that is a Man of mean Extraction, replete with Craft, Falsehood, and Treachery, and it is impossible that any Thing but Ruin and Destruction can proceed from his Arrangement. He conciliates himself with the Nabob, whom he deceives, by making him Allowances out of his (the Nabob's) own Treasury. The Sum Mr. Hastings ordered to be set apart for the Payment of the Debts of the Arrears of the People of the Nizamut, and which the Nabob consented to, he dissipates in various Ways. From the Time Sunder Sing came into the entire Management of the Nizamut, he has procured several Khelauts to be given to himself, in order to impress the People of the Nizamut with his own Importance; formerly in the Household of the Nizamut there was no Deficiency of any Thing; in the Toshukkana * a Wardrobe, and other Departments, there were Bales of Shauls, of Broad Cloth, and Velvets, as also all Kinds of white Cloths, such as Mullins, Cossahs, and other Valuables. There * was likewise Elephants, Camels, Horses, and other Beasts, consistent with the Dignity of Nazam, and Name of Nabob. The Expences of every Department of the Nizamut * was punctually advanced from the Nizamut Treasury; the Servants and Dependants received their Tuncaws without Trouble, or the Necessity of complaining to the Nabob. Instead of this, Sunder Sing, under Pretence of Attachment, blinds the Eyes of the Nabob, and attends merely to his own Interest. The Walls of the Palace and Zeehanah are out of Repair to a Degree, and are little better than a Ruin. In the Household nothing is left, and the Wardrobe is undoubtedly empty. How many Elephants, Horses, or Camels, at present exist? In what Manner are the Dependants of the Nizamut conducted? or what has become of the Surplus of the annual Stipend, which by this Time ought to have accumulated to Six Lacks Fifty Thousand Rupees in ready Money, or been appropriated to the Discharge of either of the Debts or Arrears of the Nizamut? For what Reason it * is, that the Servants and Dependants of the Nizamut do not receive their Tuncaws, and labour under such Distress? I, and all the Officers of the Nizamut, entreat that Lord Cornwallis will attentively consider all these Circumstances, make himself acquainted with the Particulars of the Nizamut, and ordain such Regulations as may be productive of Relief to the present Distresses, and support the Dignity of my own Character, and those of the Officers of the Nizamut. But the Regulations calculated to secure these Objects cannot take place through the Means of a Dewan only, without the Intervention and Security of a Resident on the Part of the Council, from whom the People

* Sic in Orig.

* Sic in Orig.

* Sic in Orig.

* Sic in Orig.

People will receive their stipulated Assignments, and to whom they can prefer their Complaints in the Event of Oppressions exercised on them by the Dewan. I request you will represent to Lord Cornwallis, what the present Resident (with the Authority invested in him by the Council) has done to benefit or conciliate the People of the Nizamut; that should he have exceeded or differed from his Orders, that another be appointed of a more obliging Disposition, of good Sense and good Nature, and who will act with Propriety towards the Officers of the Nizamut: That his Lordship will inquire from other Channels the Circumstances relating to the Dewan; if his Conduct towards the Officers of the Nizamut should appear satisfactory and proper, it is well; but if he should be found to have been treacherous, ill-natured, and totally unworthy of his Trust, that Lord Cornwallis do, of himself, select a Person worthy of Confidence, of Abilities, and of good Disposition, who would treat every Man according to Rank, who would not deviate from Truth and Sincerity, and not act in the Manner of Sunder Sing; for the Language he holds is highly unbecoming him, and disgraceful to the Nabob.

For the Information of you and Lord Cornwallis, I am led to represent other Circumstances: On the Arrival of his Lordship, great Arrears were due to the Servants of the Nizamut; some were Eight Months, some Ten, some Twelve, and some even Fifteen Months in Balance, although the Stipend had been regularly paid by the Company to the Resident. Mr. Hastings in the Year 1782 appropriated the monthly Sum of 13,557 Rupees, for the Discharge of former Debts; and while Rajah Gour Doss remained as Dewan, near Two Lacks of Rupees were paid by these Means to the old Creditors; but since Sunder Sing has been in Office, I know not that the Creditors have received any Part. It is his Object to keep the Nabob satisfied with him; he has increased the Allowance of the Cullumdaum (the Nabob's private Expences) Connahe Four Thousand Rupees a Month; and, thinking himself secure on all Sides, declares he keeps in Deposit the above Surplus for contingent Expences, although in reality he has expended by various Methods the whole Sum on himself. He has deceived and oppressed many People of the Nizamut, by false Accounts, Drafts, &c. For Instance, from the Month of January last they should be paid in Drafts; now, for a Year preceding January he has brought Drafts into their Accounts, deducting Nineteen per Cent., and even more, from their Pay; some of the Officers, from Fear that by Refusal they should lose their Stations, have signed Receipts, and not even received the Money. I know the Resident has received the Stipend to September, and even October, notwithstanding which Four Months are due to me; Five Months are due to Bhow Begum, the Nabob's Mother, and more to others; and though they are in want of every Thing, no one among the Merchants dare supply them, but through Sunder Sing, who does just as he pleases. If his Lordship will enquire into the Particulars, he will even find many Things come of themselves to Light that I omitted mentioning.

Letter from the Nabob Mobarick ud Dowla, received 5th January.

Agreeable to your Desire I sent Sy'd Ally Cawn to you, as the most intimate Friendship subsists between us, and there is no Ceremony; although I am convinced that you have no Intentions but what are for my Service and Gratification, yet his attending you has created a Report in the City, that what was before said will come to pass, that the same Indignity will be practised.

When I consider the Dignity and Benevolence of Lord Cornwallis, and your Friendship, I cannot entertain the least Apprehension of this myself; and notwithstanding the Slanders and Reports propagated by the malicious, foolish, and interested, I give no Credit to them, and have a Confidence that you will not allow them the least Credit.

Petition from Bunwany Loll.

I beg leave to submit to you a short Abstract of my Situation, as the Particulars of it are prolix. My maternal Uncle Maha Rajah Ram Noraien, the Subehdar of Azumeabad, was cut off by Meer Cossim Khawn on account of his Attachment to the English, as may be found in the Company's Records; a short Time after, his younger Brother Dhirj Naraien was, in consideration of his Claims on the Company, appointed by them in the room of his Brother, but was afterwards set aside by Maha Rajah Shetaub Rai, who prevailed upon Lord Clive, by false and specious Pretences, to nominate him to that Station. His Lordship, however, granted Dhirj Naraien a monthly Allowance of 1200 Rupees for his necessary Expences, notwithstanding which he died some Time after in Debt; when this Event took place, the Sum of 600 Rupees per Month was settled upon me and the rest of his Family, as the Nephew and near Relation of Dhirj Naraien, and his Elder Brother, and the Allowance has been continued to us ever since; it has enabled us indeed to subsist, but not to discharge the Debts of our deceased Relation.

From the 22d of Shair Showal, in the 25th Year of his Majesty's Reign, corresponding with the 15th of Bhadoon 1190 B. S. (when Rajah Sunder Sing succeeded Rai Ram Chund Huldar, as Dewan to Sir John D'Oyley) to the Month of Assin 1193 B. S. our Allowance fell in Arrears R^y 8625, which our Vakeel never has been able to realize.

When

When you came up to Moorshedabad Soonder Sing desired our Vakeel to bring Receipts for 4500 R^s of the Arrears, and to receive Cash to that Amount, adding at the same Time, that the Remainder should be paid; our Vakeel accordingly tendered Two Receipts for the 4500 Rupees, which Sunder Sing took, but never paid the Money.

We are therefore hopeful that an Order may be issued to him to discharge the whole Balance of Rupees 8625, due to us, and to refund to us the 16 per Cent. which he compulsively deducted under the Head of Burcha (or Charges) from every Sum that he paid us, for which we are sure he has no Authority from the Governor General and Council. We have no Objection to pay the Commission of 5 per Cent. established by Government from the 1st January 1786.

The Almighty has sent you to administer Justice, which we are in Hopes of receiving from your Hands: What can be a greater Injustice than to take Receipts and * without paying the Amount of them. We are much distressed on account of not receiving our Allowances, not only for the Means of discharging the Debts of our deceased Relation, but for the immediate Necessaries of Life; both of which depend on that Source. We hope, therefore, that the Sacrifice which our Ancestors made to the Interest of the Company will give us some Claim to Favor and Support. * Sic in Orig.

Mr. Pott to the Nabob Munney Begum.

The Nabob, wishing for a secret and confidential Conversation with Lord Cornwallis, communicated to Mr. Shore his Desire that Lord Cornwallis would wait upon him, and accordingly, last Night, the 1st of Suffer, his Lordship, accompanied by Mr. Shore, visited the Nabob, who, in private, communicated to Lord Cornwallis in a secret Manner, without my Privacy, whatever he pleased. I was not present at this Conversation, and have not the least Knowledge of what passed there.

When the Nabob arrived at Houghly he appeared averse from * me, and indeed this has been visible from the Time Rajah Sunder Sing dispatched the Nabob from Moorshedabad. The Nabob in every Thing acts by the Advice and Instructions of the Rajah, who has acquired a complete Ascendancy over him, so that he does not deviate from his Instructions in the smallest Degree. Never did I advise the Nabob to come to Calcutta, but he adopted this Measure by the Advice of Rajah Sunder Sing, who in fact is now all-powerful, recommends what he pleases, and conducts every Thing. Every Two or Three Days he pays me a Visit, but talks of the most trifling Matters only; for Instance, That it is a very cold Day, or how the Nabob's Elephants arrived; but does not enter on any confidential Matters. From other Quarters I have discovered that the Nabob and Sunder Sing consider my Company as an Intrusion; for which Reason my Visits are short, and my Conversation on general Matters only; and after a short Time I take my leave. From a Knowledge of this, I did not attend on the Night when Lord Cornwallis visited the Nabob, lest he should consider my Presence as preventing him communicating what he pleased to his Lordship, whether Accusations of me or any Thing else. What passed at that Conversation with the Concurrence of Rajah Sunder Sing, what was then said, what Complaints or Accusations against me were made, I know not, and cannot inform you. Yet it is my Business, in concert with the Nabob, to represent whatever is necessary to Lord Cornwallis. Sunder Sing is never absent from the Nabob One single Moment, to allow me an Opportunity of speaking to him; and he adopts implicitly whatever Sunder Sing instructs him to say. Whether the coming of the Nabob to Calcutta, and the Advice of Sunder Sing, will be to his Advantage and good, or not, I cannot say. * Sic in Orig.

(Signed) R. P.

A P P E N D I X, N° CXXVI.

Bengal Board of Revenue.

Fort William, the 7th September 1787.

At a Meeting of the Board of Revenue; Present;

Thomas Graham, Esquire, acting President;
 Messieurs { John Mackenzie, } Members.
 { Richard Johnson, }

The President and Messrs. Cowper and Evelyn absent,
 Mr. James Grant, Chief Sheristadar, absent, and
 The Roy Royan absent.

Read the following Letter and Inclosures from the Collector of Government Customs at Moorshedabad.

To John Shore, Esquire, President, and the Members of the Board of Revenue.

" Gentlemen,

Fort William.

" It is with extreme Reluctance I ever intrude on your Time, and am always anxious to avoid giving Trouble where not absolutely necessary. I have experienced a Degree of Vexation in the Execution of my Duty in the Collections of Customs, from private Intrigue, which I am certain, Gentlemen, from the liberal Principles of Government and your Board's invariable Rule of Conduct, you will not approve of.

" It is now, Gentlemen, Thirty Months since I had the Honour of being appointed Collector of Government Customs, during which Period I have annually largely increased the Revenue, and no Complaints, save those fabricated by a private Intrigue, ever made against me.

" On my Appointment to the Office, I found Mr. Addison newly appointed Assistant to the Office. He had made an Exchange with the Judge of the Nattore Adaulut, in consequence of Sir John D'Oyley's imparting to him his Resolution of going to Europe in Expectation of succeeding him in the Office, though apprized of my Appointment to the Succession by the Honourable the Court of Directors.

" [(a) Disappointed in his Expectations, he has, by every possible Means, thrown every Impediment, Trouble, and Vexation, in the Way of my executing my Duty. Of the Two Years and Eight Months I have held the Office, he has not, altogether, resided on the Spot Four, nor ever been of the smallest Use to me; but has constantly absented himself, either to Calcutta, or some Foreign Settlement, where, leagued with a Man named Goffee Sircar, formerly employed by Mr. Martin in the Custom Department, but turned out with Ignominy for the most fraudulent Conduct; a Banyan of Sir John Doyley's; one Fauldar, convicted of Frauds in the Bezamut to the Amount of near Three Lacks of Rupees, and dismissed; one Roy Manick Chund, a Moonshy of the Munny Begum's; and one Boze Rauje, a disgraced and degraded Vakil of the Cuyer Rice Merchants, lately dismissed their Service in consequence of having used their Names in Petitions presented to the Right Honourable the Governor General, and to your Board, complaining of the Panchuttra Dowgah, for which he never had their Authority, but which he persevered in doing in Opposition to their repeated Orders.

" From these Men, Gentlemen, I have, for a considerable Time, near Two Years, experienced every Impediment that Art and Cunning could devise. Threats, Promises, Bribes, have all been employed; and at this Hour every Gunge has its Emissaries from this Bahab, to induce frivolous and unjust Complaints; and by Threats, such as the Displeasure of Mr. Addison, who is immediately to be appointed my Supercessor; the being summoned down to the Presidency; the being forced to take Oaths; the being stripped of their Employment; with every other Artifice to extort from them Letters of this Kind, are daily sent by this Goffee Sircar from Calcutta to all the principal Men of the Gunges; and my Darogah, a Man who for Seventeen Years has held the Office, a Man of unreprouched Character, and perfectly acquainted with the Duties of the invidious and unpleasant Office, fearful that at last this Babab will prevail against him,

(a) Vide supra, Page 1095.

‘ spight of his irreproachable Conduct, to the Ruin of his Character, is desirous of quitting an
 ‘ Office of constant unremitting Toil, Labour, and Altercation; the Reward for which, he
 ‘ fears, will be Disgrace and Shame.

‘ I have long borne, Gentlemen, with this cruel Treatment, without presuming to submit it
 ‘ to you; and perhaps should now remain silent, if a very considerable Part of the Honourable
 ‘ Company’s Revenue was not endangered by it.

‘ Roy Manick Chund, the Begum’s Moonshy, is lately arrived here, from a long Residence
 ‘ in Calcutta, in Quality of her Vackeel, and has had Influence with her to induce her to refuse
 ‘ Payment of the Duty on Spirits, in which Article she is the largest Dealer in this Division, as
 ‘ indeed she is in every Species of Trade. The Consequence has been, I this Day received a
 ‘ verbal Message from Muzuffier Jung, informing me, “that he should pay the Duty in the same
 ‘ Mode as the Munny Begum,” having previously ordered my Peons away from his Gunges.
 ‘ The Dewan Soonder Sing has, on the Part of his Highness the Nawab, also refused, though
 ‘ hitherto regularly paid; and Representations from Goordas’s Family, Meer Sidoo, and the
 ‘ principal People of the City, who engross the whole of the Trade, pointing out how unjust it
 ‘ is that they should pay what the Begum, &c. refuse. Roy Manick Chund’s Malevolence to-
 ‘ wards my Darogah, is evident in the Letter he has made the Munny Begum write; and his
 ‘ Object is, adding by any Means to the Clamour he, Mr. Addison, Goffee Sircar, and the
 ‘ Boose Rajah, had endeavoured to excite against my Darogah.”]

I have seen Letters, Gentlemen, from Gopee, to a Man here, by Name Cofaul Ghow, in
 whose Name Five Petitions, written in English, and in the most abusive Style of Scurrility and
 Invektive, were presented to your Board, and to his Lordship, and which, when referred to me,
 he on Oath declared that he knew not of them: That the Contents were false, and the Petition
 written without his Privacy. To this Man, in those Letters, Assurances were made of the Sup-
 port and Protection of Mr. Addison, absolutely appointed Collector in my Place, if he would
 join his Influence to that of the Bow Rajee, who Mr. Addison had resolved to appoint Darogah,
 and send a Vackeel to substantiate the Petitions presented in his Name, and without his Know-
 ledge, assuring him by so doing his Fortune should be made. I have the Honour to inclose your
 Board a Copy of the Munny Begum’s Letter to me, with my Reply.

My Situation, Gentlemen, is peculiarly delicate. From my late Situation it is most unpleasant
 to make Representations derogatory of the Begum, Nawabs, &c. Dependants of the Nizamut;
 and how considerable a Share of the Trade they engross the inclosed List will evince. I know the
 Genius of the Nizamut too well to expect, unless they are checked in the present Attempt, that they
 will pay one Rupee Duty of any Sort, without Altercation, Contest, and Reference.

Though all the Impediments and Vexations I experience originate from the Cabal alluded to, I
 cannot obtain such Documents as will enable me publicly to prove what no Man in the City is
 ignorant of, nor enable me to commence a legal Prosecution for Bribery, Perjury, and a Libel
 against the Party. I throw myself, Gentlemen, on your Liberality, and doubt not but myself
 and my Daraga will experience Justice and Redress from your Hands, and Support in my Office,
 while it is thought proper to continue its Existence.

I have, &c.

Moorshedabad,
 25th August 1787.

(Signed)

Rob^t Perival Pott,
 C. G. C.

Translation of a Letter from the Munny Begum to Mr. Pott, received on the 23d of
 August 1787.

At the Chook and other Places there are Mahals belonging to me, which are exempt from
 Taxes. Never did the Amlahs of any former Gentlemen, such as Mr. Sykes, Mr. Beecher, Mr.
 Middleton, Mr. Baber, and Mr. Martin, and Sir John Doyley, send Peons there. But some
 Time past, in your Time, Ram-toonoo Roy Dewan unjustly sent Peons into the Mahals exempt
 from Duties appertaining to me, to take by Force uncusomary Taxes, and by Force took the
 Ryots from thence, and confined them, and gave them Trouble, and in consequence of which
 Act of Violence many of the Houses of the Ryots are deserted; but from the Regard which
 exists between you and me I never made you acquainted with it, and I imagined it was com-
 mitted by the aforesaid Dewan, without your Privacy or Concurrence; but Yesterday Two
 Peons, bearing a Bengal Paper, with your Seal affixed, and a Signature in English, came to the
 Chonk, from Ram Toonoo, for the Purpose of carrying away Purusram Kullol, and wanted to
 take the said Kullol by Force; but the Dependants of the Dewry, reflecting that the Mahals of the
 Dewry exempt from Taxes had never paid any to the Panchullra, or any other Place, would not
 permit of it; and gave me Information of it. From hearing these Circumstances, and seeing
 your Bengal Letter, I was exceedingly astonished, reflecting to what a Pass the Mahals of the
 Dewry exempt from Taxes were come to, when you sanctified and carried into Execution
 Orders for the Collection of uncusomary Duties. I send you a Copy of the Bengal Letter for your
 Information. Perhaps some Orders are received from the Council or Board for collecting Duties
 from the Kuttols of my Mahals exempt from Duties, or else you would not have given your
 Sanction to the Order. I therefore trouble you, that if any Orders may have arrived from the
 Council

Council or Board on this Subject you will let me know, that they may be complied with; for it is not my Wish to deviate from them. If no Orders are come from the Council or Board, and if this is newly Matter of Oppression of the said Dewans, it will then be necessary and proper you take such Measures as to prevent the like again occurring, and that the Ryotts of my Dewry may not be oppressed. What more?

Translation of the Bengal Letter inclosed.

Purus Rauc Kullol, at Chandny Chuck, on Sight of this, fail not to appear at the Custom House Cutcherry, with the Revenue due to Government, on Account Duty on Arrack, to the End of June.

Dated Moorshedabad,
7th Bhadon 1194. B. S.

(Signed)

R. P. Pott,
C. G. C. and sealed with Mr. Pott's Seal.

Translation of an Answer to the above, sent by Mr. Pott, August 24th 1787.

Your Letter of the following Purport (which was specified) I have received. It is very true that none of those Gentlemen ever interfered in the Mahals of the Dewry, as I have done. The Reason was, that none of those Gentlemen ever received Orders for the Collection of a Duty on Arrack from the Council, and they therefore never collected it. From the Time of Mr. Martin to the present Time, many new Orders have been issued to the Panchuttra, respecting the Collection of Taxes, &c.: But whatever Orders were issued are well known to every one, and a Copy of every Order now in force in the Panchuttra, is hung up in the Cutcherry, for the Purpose that every one may see and read them. And whenever an Order with respect to the Panchuttra is received from the Council, which affects the People of the Nizamut, or other People of Rank, I send a Copy of the Order on the Receipt of it, and give them Intelligence. And when the Orders of Government on this Business was received last Year, I sent you a Translation of the Orders of Government, and a Letter, a Copy of which I now send you; but you did not favour me with any Answer to my Letter; at the same Time I wrote a Letter to his Highness the Nabob on the same Subject. He was so kind as immediately to give Orders to his Dependants to pay the Duties agreeable to the Orders of Government; and they have regularly paid them. That you write it as an unauthorised Tax I am much astonished, because I sent you a Copy of the Order of Government for it on my receiving it; and it is very well known, and publicly proclaimed. I now again send you a Copy of the Order; if you will peruse it, you will be convinced that neither myself or my Dewan have established this Tax of ourselves, for it is the Order of Council, and therefore done. As long as this Order shall remain in force, I hope from your Friendship, that you will permit the Dependants of the Dewry to pay the Tax, and that you will give such Directions to your Dependants, that in carrying into Execution the Orders of Government, I may not meet Opposition or Trouble.

Translation of the Inclosures.

Letter to the Munny Begum, written 20th May 1786.

In these Days, Orders are received from the Governor General and Council, for collecting a Duty on Arrack. I send you inclosed a Copy of the Order for it. Having informed yourself of it, permit your People to pay it to the People of the Pauchuttra appointed to receive, without Delay or Opposition, and protect and assist the Officers appointed to receive it if necessary.—What more?

Translation of the Order inclosed.

* Sic in Orig.
§ Sic in Orig.

The Orders of the Governor General and Council respecting Arrack made in the Country is*, that except in the Town of Calcutta §, shall pay a Duty of Two and a Half per Cent. on the selling of it.

True Translation.

(Signed)

R. Pott,
C. G. C.

☞ [(a) I beg leave to remark, Gentlemen, that though the Bhegum is pleased in the foregoing to sty^e her Mahals Lackeruge, and so very repeatedly to remark, that they are and ever have been exempt from all Duties, Taxes, &c. yet the Fact is diametrically opposite. They have ever paid every Duty, &c. other Gunges pay, and till now she has even paid the one in question on

(a) Vide supra, Page 1096.

Arrack;

Arrack; she has the Five largest Gunges in the Division: And of every Sort of Trade and Traffick carried on in the City, she and her Dependants ingross by much the most considerable Proportion. Were her Gunges, Hummars, Bazars, and Mahals, exempt from Duties, I fancy few Ryots and Beoparries would frequent any other.

(Signed) R. Pott,

C. G. C.

(And at the End of the Consultation)

Tho^r Graham.

John Mackenzie.

R^d Johnson.

A P P E N D I X, N^o CXXVII.

Book CLXXIX.

"Fort William, 15th Sept. 1776.

"Minute from General Clavering, Colonel Monson, and Mr. Francis.

"[(a) Par. 2. The Governor General accuses us of attacking him with Declamation and Invective; yet from the first Outset of the Differences between us, he has not ceased to attribute every one of those Measures which we thought it our public Duty to pursue, and which we do not doubt will stand the Test of a Parliamentary Inquiry, to a premeditated Design to drive him from the Government. A Man who, on all Occasions, permits himself to ascribe our Conduct to so base a Motive as the sole immediate Purpose of working his Overthrow, would have no Title to complain of any Terms in which we might think fit to retort such injurious Treatment. But although we have his own Example to plead, we do not admit that we have followed it.

"The Proofs produced against him, both positive and presumptive, are too strong to require the Assistance of Declamation; and whatever Emotions the Whole, or any Part of his Conduct, might excite in us, they are certainly unmingled with any personal Resentment, which alone would give birth to Invectives.

"3. Mr. Hastings says, it is an Insult on his Situation to suppose that it requires Courage in any Man to declare openly against his Administration. After the Prosecution so obstinately continued against Mr. Fowke, until a Verdict could be obtained against him, notwithstanding he had been honourably acquitted at his First Trial for the same Charge, and after the Death of Nundcomar, the Governor, we believe, is well assured, that no Man who regards his own Safety will venture to stand forth as his Accuser."]

Par. 4. On a Subject of this delicate Nature, it becomes us to leave every honest and impartial Man to his own Reflections. It ought to be made known, however, to the English Nation, that the Forgery of which the Rajah was accused must have been committed several Years ago; that in the Interim he had been protected and employed by Mr. Hastings; that his Son was appointed to One of the first Offices in the Nabob's Household, with a Salary of One Lack of Rupees: And that the Accusation, which ended in his Destruction, was not produced, until he came forward and brought a specific Charge against the Governor of Corruption in his Office. If Mr. Hastings had been careful of his own Honour, we think he would not have appeared himself as the Prosecutor of his Accuser, and that he would have exerted his Influence with Mohun Persaud to suspend the other Prosecution until he had proved the Falseness of the Charges brought against himself by Nundcomar. As Things are now circumstanced, the World may perhaps conclude that this Man was too formidable a Witness to be suffered to appear; and that any Degree of Odium or Suspicion which the violent Measures taken to destroy him might throw on the Governor's Character, was not to be weighed against the Danger of his proving the Truth of his Accusations.

"[12. In stating the Evidence brought before the Board, of his receiving near a Moiety of the late Fouzdar of Hougly's Salary, he takes no Notice of the Two Letters from the Fouzdar himself, by which the Charge is supported. Without these Letters, the Authenticity of which was not disputed by the Fouzdar, we should have given but little Credit to the Evidence of the Person who produced them.—Mr. Hastings does not deny the Fact, nor has he in this, or in the Case of the specific Charge brought against him by Nundcomar, ever ventured to plead Not Guilty. Provided he can secure himself from Conviction in a Court of Law, he seems to care very little what the Court of Directors or the World may think of him.

(a) Vide supra, Page 1097.

" 13. He seems very ready, however, to appeal to the Knowledge or Opinion of Gentlemen who have gone from this Country, or who have Connections here, for Testimonials in his Favour. —We will not submit our Cause to such a Tribunal at a Crisis like that which is probably approaching. He has Reason enough to expect that a considerable Part of what is commonly termed the India Interest will be united to support him. —Whether we shall be supported or not in the Execution of the heavy Task assigned us, is, with respect to ourselves, a Question of perfect Indifference. Let the Decision at Home be what it may, it cannot but be attended with some personal Advantage to us: If we are continued in the Administration of this Government, our Principles and Conduct must be honoured with the Approbation of our Superiors: —If not, we shall feel no Reluctance in quitting a Country in which the strictest Execution of the most painful and laborious Duties serves only to harass and distress us, without offering us the Prospect of any proportionate Acknowledgement of our Services.

" 14. In Answer to every Thing the Governor General has said upon the Subject of the Dismission of Mony Begum, we content ourselves with observing, that it was not an Operation of such mighty and pompous Importance as he makes it: She is not the Nabob's Mother: She is not Birth a Woman of any Rank, but originally, as we are informed, a Slave and a Dancing Girl. We consider her merely as an Instrument in the Governor's Hand to dispose of the Nabob's Revenue as he might think proper. His committing the Guardianship of the Nabob to a weak Woman, as he calls her in another Place, is not to be accounted for on any other Principle. —In this Country, still more than in any other, a Woman is particularly disqualified for such an Office. We affirm also, that her Appointment was in direct Opposition to the Orders of the Court of Directors, contained in their Letter of the 5th of August 1771. They order the Governor and Council to substitute some Person in the Place of Mahomed Reza Cawn, who might be well qualified for the Affairs of Government, and to recommend him to the Nabob to be Minister of the Government, and Guardian of the Nabob's Minority. Instead of obeying these judicious Orders, Mr. Hastings and his Council divided the Office, and the Salary annexed to it, among Three Persons; the First, a weak Woman, incapable, in this Country, of any active Employment; we believe there never was an Instance in India of such a Trust so disposed of. The Second, Rajah Goordass, whom Mr. Hastings now calls a young Man of mean Abilities, a Gentoo, and the Son of Rajah Nundcomar. The Third, Rajah Bullub, whose Youth and Inexperience evidently made it impossible that he should be fit for such an Office as that of Roy Royan; in the Hands of the Governor General he may be a convenient Instrument. By this State of the whole Transaction it appears, that the First Measure of Mr. Hastings's Government was a direct Disobedience of the Company's Orders.

" 15. Our Appointment of Rajah Goordass was temporary; we had no Choice but between him and the Nabob's Mother. As for Mony Begum, the present Distresses of the Nabob and his Family, the Clamours of his Creditors, and the mean and dishonourable State in which he was kept, sufficiently show what Care she took of his Revenues, and in what Manner they were disposed of. Her Care of his Education stands much upon the same Footing; while she was destroying his Fortune, it is not likely that she should attend to the Cultivation of his Mind; nor do we conceive it possible that she could be qualified for such a Trust. The Accounts brought down by Mr. James Grant are under Examination. The Over-payment of near 14 Lacks, on Account of the Nabob's Pension in the Year 1772, is admitted by Mr. Hastings as a material Error. The Nabob's present Debts, contracted during the Guardianship of the Begum, are supposed to amount to Nine Lacks. If any Regard had been paid to the Company's Orders of August 1771, which direct that the Minister at the Durbar should deliver annually to the Board a regular and exact Account of the Application of the several Sums paid by the Company to the Nabob, such Waste and Embezzlement could not have happened; but on the other Hand, some Gentlemen who appear to have profited by the Begum's Bounty would have been precluded from one of the principal Sources of their Emoluments.

" 20. We now proceed to the Governor's Minute of the 30th July. He asserts, that the Begum was compelled to deliver a Paper to Mr. Goring, containing an Account of Two Sums, of a Lack and a Half each, given to Mr. Middleton and the Governor. We pay no Regard to that private Information from which the Governor collects his Accounts of Mr. Goring's supposed ill Treatment of the Begum. We do not believe that any Compulsion was used with her to induce her to make this Discovery. If there was, let him prove it. The Court of Directors will see, that on her mentioning an Intention to come to Calcutta, she had immediate Permission given her to remove to this Town, or to any other Part of the Provinces. We confess it appears very extraordinary that Mr. Hastings should employ so much Time and Labour to shew that the Discoveries against him have been obtained by improper Means, but that he should take no Step whatsoever to invalidate the Truth of them; he does not deny the Receipt of the Money. —The Begum's Answers to the Questions put to her at his own Desire, make it impossible that he should deny it. It seems he has formed some Plan of Defence against this and similar Charges, which he thinks will avail him in a Court of Justice; and which it would be imprudent in him to anticipate at this Time. If he has not received the Money, we see no Reason for such a guarded and cautious Method of Proceeding. An innocent Man would take a shorter and easier Course. He would voluntarily exculpate himself by his Oath.

" 21st. The Governor quotes Part of a Letter from Nunid Roy. If he had given the whole of it, the Court of Directors would see that it contains an Account of 7 Lacks of Rupees distributed among Gentlemen in the Company's Service out of the Nabob's Treasury.

" 29. The Governor's pathetic Representation of the Tyranny exercised by Mr. Goring over the Begum, the Nabob, and their Servants, has not a single Fact or Proof to support it. Supposing the Necessity of dismissing the Begum, of which we are every Day more and more convinced, we know not how such a Measure could be conducted with greater Mildness and Moderation. The Remainder of the Governor's Minute is in the same Style of Declamation. We have made no authoritative Demands on the Supreme Court of Judicature, nor proposed any ensnaring Questions to them; neither have we reduced the Nabob and his Household to a State of Servitude. On the contrary, we have relieved him from the vilest Dependence upon the Caprices of a Woman who wasted his Fortune, neglected his Education, and denied him not only every Indulgence, but even the common Necessaries to support an Appearance equal to his Rank.

(Signed at the End)

" J. Clavering,
Geo. Monson,
P. Francis."

Observations on the Minute of General Clavering, Colonel Monson, and Mr. Francis, dated
15th Sept. 1775.

I shall reply to each Paragraph of this Minute separately.

2. Requires no Reply.

3. This merits none.]

§ " 4. I have declared on Oath before the Supreme Court of Justice, that I neither advised nor encouraged the Prosecution of Maha Rajah Nundcomar. It would have ill become the First Magistrate in the Settlement to have employed his Influence either to promote or dissuade it." §

[12, 13, 14, 15. These require no Reply.

20, 21. These require no Reply.

29. This requires no Reply.]"

The Governor of the State of New York, in answer to a resolution of the Senate, passed on the 10th of January, 1877, relative to the appointment of a committee to inquire into the conduct of the late Governor, John A. Dix, in the exercise of his official duties, has the honor to acknowledge the receipt of the same, and to inform the Senate that he has appointed a committee, consisting of Messrs. John A. Dix, John W. Foster, and John W. Foster, Jr., to inquire into the conduct of the late Governor, John A. Dix, in the exercise of his official duties, and to report thereon to the Senate at its next session.

Very respectfully,
J. A. Dix,
Governor.

Ordered by the Senate, that the same be printed, and the cost thereof be paid out of the contingent fund of the Senate.

Printed by the Senate, at the State Printing Office, Albany, N. Y., 1877.

By the Senate, J. A. Dix, Secretary.

A P P E N D I X, N^o CXXVIII.

Book 79. Page 651.

[Fort William, 2d November 1780.]

At a Council; Present,
 The Honourable Warren Hastings, Governor General, President;
 Philip Francis,
 Edward Wheler, } Esquires.

Pub. Dept.
 Thursday.

Lieutenant General Sir Eyre Coote, K. B. absent on Service.

Mr. Francis.—As I propose to return to England in the Course of the present Season, it will be a Convenience to me in the Settlement of my Affairs here, if the Board will be pleased to give Orders that my Salary for the Months of October, November, and December, may be now issued to me; I therefore request an Order may be sent to the Treasury for this Purpose.

(Signed) P. Francis. (a)

Ordered, That the Amount of Mr. Francis's Salary for the Months of October, November, and December, be issued to him from the Treasury.

A P P E N D I X, N^o CXXIX.

Extract from Mr. Hastings's MS. Defence before the House of Commons.

Answer to the Eighth Charge.

R E C E I P T S A N D P R E S E N T S.

BEFORE I enter on my Defence against this Article of Charge, I must premise that some Parts of it relate to Transactions which passed Fourteen Years ago; and what is very remarkable, Transactions, which at that Period received the entire Approbation of my Employers, are now converted into Acts of Criminality. I therefore lay my Claim to plead the Sanction of the Court of Directors, for a full Acquittal of my Conduct in every Instance where I can produce it; and this Honourable House must see the Justice and Necessity of this Claim, for if it be not admitted, there never can be an End to the Controversy, and they must for ever be teased with a Repetition of the Volumes which have been already written on this exhausted Subject.

In this Article my Accuser charges me with "the Receipt of large Sums of Money corruptly taken before the Promulgation of the Regulating Act of 1773, contrary to my Covenants with the Company, and with the Receipt of very large Sums taken since, in Defiance of that Law, and contrary to my declared Sense of its Provisions." And he ushers in this Charge in the following pompous Diction:—"That in March 1775 the late Rajah Nundcomar, a native Hindoo of the highest Cast in his Religion, and of the highest Rank in Society, by the Offices which he had held under the Country Government, did lay before the Council an Account of various Sums of Money, &c." It would naturally strike every Person, ignorant of the Character of Nundcomar, that an Accusation made by a Person of the highest Cast in his Religion, and of the highest Rank by his Offices, demanded particular Notice, and acquired a considerable Degree of Credit from a prevalent Association of Ideas, that a nice Sense of Honour is connected with an elevated Rank of Life: But when this Honourable House is informed, that my Accuser knew (though he suppressed the Facts) that this Person of high Rank, and high Cast, had forfeited every Pretension to Honour, Veracity, and Credit; that there are Facts recorded on the very Proceedings which my Accuser partially quotes, proving this Man to have been guilty of a most flagrant Forgery of Letters from Munny Begum, and the Nabob Yetram-ul-Dowlah (independent of the Forgery for which he suffered Death), of the most deliberate Treachery to the State, for which he was confined, by the Orders of the Court of Directors, to the Limits of the Town of Calcutta, in order to prevent his dangerous Intrigues; and of having violated every Principle of common Honesty in private Life; I say, when this Honourable House is acquainted it is from

(*) Vide supra, Page 1105.

mutilated and garbled Assertions, founded on the Testimony of such an Evidence, without the whole Matter being fairly stated, I do hope and trust it will be sufficient for them to reject now these vague and unsupported Charges, in like Manner as they were before rejected by the Court of Directors, and His Majesty's Ministers, when they were first made by General Clavering, Colonel Monson, and Mr. Francis.

I must here interrupt the Course of my Defence, to explain on what Grounds I employed, or had any Connection with a Man of so flagitious a Character as Nundcomar. This hard and odious Task was imposed upon me by the Court of Directors. It was their Orders that he should be employed. These Orders too were private and particular to myself, so that a rigid Obedience to the Will of my Superiors, and a strict Performance of One of the severest Duties which could be required of me, subjected me for a Time, not only to the Obloquy of my Colleagues, but also to the Reproach of all Orders and Description of Men in the Settlement, and at the same Time forced me to Communications with a Man, who knew that I both despised and detested him, and who, from these Motives, I foretold would one Day prove the Enemy he since proved himself. My Opinion of this Man has never varied, and it has been uniformly given at various Times on the Records of the Company. The Court of Directors too, when they directed me to employ him in the Investigation of Mahomed Reza Cawn's Administration, were aware of the Difficulties they laid me under, and of the Danger of having such an Agent; but being "satisfied that I was too well apprized of the Subtlety and Disposition of Nundcomar to yield him any Trust or Authority which might prove detrimental to their Interest, and relying on my Wisdom and Caution, they directed me to make use of his Intelligence to detect the Mal-Administration of Mahomed Reza Cawn, whose Power had been the Object of Nundcomar's Envy, and whose Office the Aim of his Ambition." In this Situation of Nundcomar's apparent Confidence with me, the Majority of the Supreme Council, in the Year 1775, thought him a fit Agent to destroy my Reputation, and eradicate my Authority, concluding that he had been trusted by me, and knowing that if he were, he would betray me. Under these Impressions General Clavering, Colonel Monson, and Mr. Francis, selected him for that Purpose, and here the Scene opens which the present Article exhibits, and which I shall now proceed to answer.

It is in vain that I have defended myself against some of these Charges, since they are renewed again and again; and all my former Explanations, which at the Time satisfied both my Employers and the Ministers of Government, are forgotten, and consigned to Oblivion. However, since the Accusation is revived, I must repeat my Defence, and appeal to my former Vindication. My Accuser states, that, "instead of offering any Thing in my Defence, I declared I would not suffer Nundcomar to appear before the Board;" but he withholds every material Part of my Objections, and quotes only a single Line, which he marks in Italics, out of a Page of Reasons that I gave for objecting to the Proceedings of the Council at that Time, and which are as follow.

"A combined and declared Majority have stood forth as my Accusers. I appeal, for the Truth of this Assertion, to the whole Tenor of their Conduct since their Arrival in this Country, and the undoubted Evidences which appear on the public Records of the last Fifteen Days Consultations, that these Gentlemen are themselves Parties, if not the Principals, as in my Heart I believe them to be, and such the World esteems them, and the Ranny of Burdwan, and Rajah Nundcomar, little more than Instruments and ostensible Agents, in the Accusations preferred by them against me.

"As little do I judge it consistent with my own Honour, or your Interest, to suffer the First Member of this State to be Personally arraigned at the Council Board, and exposed to the Insolence and Calumnies of a Miscreant like Nundcomar. Had the Majority been disposed to accept my Proposition of appointing a Committee for prosecuting their Enquiries, either into these or the Ranny's Allegations, they might have obtained the same Knowledge, and all the Satisfaction, in this Way, that they could have expected from an Inquisition taken by the Board at large; their Proceedings would have had the Appearance at least of Regularity, and my Credit would have been less affected by them. The only Point which they could possibly gain by bringing such a Subject before the Board, was to gain a public Triumph over me, and to expose my Place and Person to Insult.

"Although I have declined entering, at this Time and Place, into a Refutation of the Accusations which have been preferred against me, in the Names of Nundcomar and the Ranny of Burdwan, yet I do not think it proper to pass them wholly unnoticed.

"You are well informed of the Reasons which first induced me to give any Share of my Confidence to Nundcomar, with whose Character I was acquainted by an Experience of many Years. The Means which he himself took to acquire it were peculiar to himself. He sent a Messenger to me at Madras, on the first News of my Appointment to this Presidency, with pretended Letters from Munny Begum, and the Nabob Yetram ul Dowlah, the Brother of the Nabob Jaffier Aly Khan, filled with bitter Invectives against Mahomed Reza Khan, and of as warm Recommendations, as I recollect, of Nundcomar. I have been since informed, by the Begum, that the Letter, which bore her Seal, was a complete Forgery, and that she was totally unacquainted with the Use which had been made of her Name, till I informed her of it. Juggut Chund, Nundcomar's Son-in-Law, was sent to her expressly to entreat her not to divulge

divulge it. Mr. Middleton, whom she consulted on the Occasion, can attest the Truth of this Story. I have not yet had the Curiosity to enquire of the Nabob Yetram ul Dowlah whether his Letter was of the same Stamp, but I cannot doubt it.

The Promise which he says I made him, that he should be constituted Aumeen (that is, Inquisitor General over the whole Country), and that I would delegate the whole Power and Influence to him, is something more than a negative Falsehood. He did Once or Twice intimate to me a Wish of the Kind, but with so little Success that for a While he wholly dropt it. On Mr. Reed's Return from the Coast, where he had been on Leave of Absence, Nundcomar made his Application to him for the same Employment, hoping, through his Influence, to obtain it. Mr. Reed, deceived by his Suggestions, brought the Proposition before the Board, and supported it with Warmth, and it was rejected. The Manner in which this Matter had been introduced contains striking Proofs of the incendiary Character of the Man; and the Proceedings will shew the Grounds on which the Proposition was rejected."

It is further alledged, "that the Evidence of this Man, Nundcomar, not having been encountered at the Time when it might and ought to have been, remains justly in Force against me, and is not abated by the Capital Punishment of the said Nundcomar, but rather confirmed by the Time and Circumstances in which the Accuser suffered Death." This Reasoning is inconsequent and malicious. In the First Place, the Evidence of this Man was encountered by the Proposition I made at the Time to the Majority, of appointing a Committee for prosecuting an Enquiry into his Allegations; Secondly, these Allegations were committed to the Hands of the Company's Solicitor, for the Purpose of commencing a Suit against me, where I must have encountered them, had they been thought sufficiently authentic to have maintained an Action; and, lastly, I voluntarily offered to the Court of Directors, in my Address before mentioned, to submit all my Transactions, of what Nature soever, to their Justice, in any Way or Form they should prescribe. But to this Hour they never have thought such Accusations, from such a Wretch, worthy their Notice; and the Attorney General told them, in his Opinion, "Nundcomar's Information goes for nothing."

To the malicious Parts of this Charge, which is the Condemnation of Nundcomar for a Forgery, I do declare, in the most solemn and unreserved Manner, that I had no Concern, either directly or indirectly, in the apprehending, prosecuting, or Execution of Nundcomar. He suffered for a Crime of Forgery, which he had committed in a private Trust that was delegated to him, and for which he had been prosecuted in the Dewanny Courts of the Country before the Institution of the Supreme Court of Judicature. To adduce this Circumstance therefore as a Confirmation of what was before suspicious from his general Depravity of Character, is just as reasonable as to assert, that the Accusations of Epsom and Dudley were confirmed, because they suffered Death for their atrocious Acts.

It is alledged that "the Account laid by Nundcomar before the Council is stated with a minute Particularity and Precision; the Date of each Payment specified, the various Coins in which it was paid, and the different Persons through whose Hands the Money passed;" and it is argued, "That if no Advantage be taken of such Particularity in the Charge, to detect the Falsehood thereof, and no Defence whatever made, a Presumption justly arises in Favour of the Truth of such a Charge." In the Apprehension of every candid Person, the Presumption must be exactly the Reverse, for if there were all those minute Particulars to refer to, and so many Persons to authenticate them, what prevented my Enemies, the Majority of the Board, armed as they were with full Power, from proving Facts so easily to be established? And how can this Argument, of there being different Persons concerned, be reconciled to that of saying, the Death of a single Person prevented all Proof; or that I, without any Influence, stopped the Course of their Proceedings, when it is further asserted in the same Charge, and almost in the same Breath, that "the Majority of the Board continued to sit and examine Witnesses," and when it is evident they might have carried on the Business of their Inquisition as fully and effectually without my Presence as with it? To such Contradictions are added bold Assertions in Violation of all Truth; and in order to support a fallacious Principle of the Accuser's own stating, the Charge asserts it is not true, as I have said, "that it was repugnant to the Manners either of the Mussulman or Hindoo to take an Oath." Now it is not possible for me to have made an Assertion more true, or more generally acknowledged, than that it is repugnant to the Manners both of Mussulmen and Hindoos to take an Oath. It has been proved by an Appeal that was made to eminent Persons of both Religions: It may be proved by a Number of Witnesses now in England, who know any Thing of the Customs of the Natives; and I therefore repeat the Assertion, and retort the Untruth on my Accuser.

With regard to the Appointment of Munny Begum to the Office for which it is alledged she was unqualified, and incapable of discharging its Duties, I shall only observe that it is One of the Instances wherein I shall avail myself for my Defence of the entire Approbation of the Court of Directors, to whom the whole Particulars were minutely detailed, and by whom they were highly approved.

The next Person who is produced is Khan Jehan Khan; and I must again refer to the Proceedings of that Time for a full Account of this Measure. The simple Fact is, that an obscure Individual, a Native of Bengal, presented a Petition to the Supreme Council on the 30th March 1775, setting forth that the Fougedar of Houghley, Khan Jehan Khan (a Man of high Rank and Office)

Office) was allowed 72,000 Rupees a Year, 40,000 of which he had paid to me and my Banian, and that he would do the Duty himself for 32,000, by which the Company would save 40,000 Rupees a Year. So extraordinary a Petition as this, in which a low and obscure Individual desires a Post of high Trust and great Importance, on the novel Plea of obtaining 32,000 Rupees a Year for himself, who had never been in any Office of a Tythe of the Value, was, I believe, never presented to a Public Body. However, he had accused me, and that was sufficient for the Majority to summon him before them. He was asked by them, who he was, and in what Condition of Life. The Man replied, "In no Employment now; I was a Farmer of Tumlook." Two Evidences were then called, who directly contradicted each other. Notwithstanding this, the Majority declared their Belief of the Charge; Khan Jehan Khan is next called upon; and because he declined to take an Oath, pleading that it was repugnant to the Manners of his Country, and in this Instance to every Idea of Justice in any Country, he is dismissed from his Office for Contempt of Authority. Soon after the Death of Colonel Monson, he was restored to his Office; and all Questions being carried by my casting Vote (says the Charge) and that Restoration not having been preceded, accompanied, or followed, by any Explanation or Defence whatsoever, or even by a Denial of the specific Charge of Collusion with the said Khan Jehan Khan, the Truth of the said Charge is confirmed.

To this Article I have only to reply, that the Charge carried Falsity on the very Face of it, from the Contradiction of the Witnesses who introduced it: I solemnly declare, that as far as relates to myself, it is wholly false and groundless; and I believe it to be false as it relates to my Banyan; but as I thought Khan Jehan Khan had been dismissed without any Crime, it was but just to give my Vote for his Restoration.

Much Stress is laid upon a Declaration repeatedly made by me in my Letters, "that it was my fixed Determination, most fully and liberally to explain every Circumstance on the Points on which I have been arraigned, not doubting both to convey the clearest Conviction of my own Integrity, and of the Purity of my Motives for declining a present Defence of it."

In my Address to the Court of Directors of the 25th March 1775, I informed them, that "the Allegations of Rajah Nundcomar have been committed to the Hands of your Attorney, for the Purpose of commencing a Suit at Law against me, in the Name of the Company, for the Recovery of Sums said to have been received by me from Munny Begum, in the Year 1772: I reserve my Defence for the same Channel, not choosing to give my Adversaries an Advantage, by anticipating it, nor to bespeak your premature Judgment on a Cause thus depending." When these Allegations were transmitted to the Court of Directors, they in like Manner referred them to the great Law Officers for their Opinions, which I beg Leave to quote.

Mr. Attorney General.—"Munny Begum was certainly a Person within the Description of the Deed of February 1775; but the Case seems to ascribe the 150,000 Rupees in Question to Entertainment afforded the Governor in his Progress, according to some established Usage; nay, it seems to suppose that his Expences, if they had not been defrayed according to the Usage, would have been paid by the Company, but were not."

The Evidence as here stated is still more defective; if the Appendix is adopted by the Directors, and meant to make a Part of the Case, it throws Discredit upon all the Information so collected. Nundcomar's Information goes for nothing. If he were otherwise credible, this makes but one Article among others which seem to be disbelieved. Upon the Whole, I see no Evidence sufficient in my Judgment to maintain an Action.

Mr. Serjeant Adair.—I have considered this Case, and considered the Evidence as attentively as the Time will admit.

With respect to the Evidence, the Matter is by no Means clear. The Charge seems to be confined to the Lack and Half of Rupees for the Governor's Entertainment at Moorsheadabad. I think there may be some Doubt whether, if the Fact respecting the Sum given for Entertainment was fully established, it would amount to such a clear and direct Breach of the Covenant as would entitle the Company to recover.

At all Events, I cannot think it adviseable for the Company to commence a Suit against Mr. Hastings upon such Evidence as stated in this Case, especially under the Circumstances, and in the Manner it appears to have been obtained.

Mr. Dunning.—It appears to me difficult to reconcile the Evidence stated, and impossible to judge of the Credit due to any Part of it, without fuller Information; particularly as to the Manner in which it is suggested to have been procured.

Mr. Smith, the Company's Solicitor's Opinion.—Upon the Whole of this Evidence, I cannot bring myself to think that there is sufficient Ground for the Company to commence a Suit against Mr. Hastings, for Recovery of those Sums to which my Observations are confined; I mean all Sums stated, except the Lack and Half upon which the Opinion of Council has been taken. The Proof is exceedingly confused; but, when I consider the Eagerness the Majority of the Council have shewn to establish these Charges; the extraordinary Measures they pursued; the very easy Method of proving the Facts, if true; the very slender Proof (if any) that is given; the Observation arising upon the Face of the Proof; and the flat Contradiction of Munny Begum; these various Circumstances in my Mind amount almost to an absolute Conviction, that the Story cannot be true. If the Fact had been true, the Persons mentioned by Nundcomar as those through

whose Hands the Four First Articles were paid, might have been examined; and they must have proved the Facts; but it does not appear that any One of them was called upon, although most of them were resident at Calcutta. This Proof would have been easy and certain. As to Nund-comar, if his bad Character was not too well established not to deserve Credit, the Manner in which he tells the Story would destroy his Credit."

Now when the Court of Directors, instead of asking any Explanation from me on any of these Allegations, referred them to a Course of Law; when the Lawyers to whom they were referred not only thought them too vague and insufficient to maintain an Action, but even condemned the Facts on the Informer's own Statement of them; when the Characters of my Accusers themselves suffered from their intemperate Conduct, and the notorious Infamy of the Agents they employed to destroy my Reputation; and when, after every Effort of Ministry and the Directors to criminate me, I was acquitted of these unfounded Charges, and repeatedly re-appointed to my Station of Governor General: After all these Circumstances, is it any Crime in me not to have explained, what to the present Moment I have never been called upon to explain?

I now come to that Part of the Charge, in which I am accused of having at different Times, since the Promulgation of the Act of 1773, received various other Sums, contrary to the express Prohibition of the said Act, and to my own declared Sense of the evident Intent and Obligation of it.

I hope this Honourable House will not think it necessary for me to answer all the irrelevant Matter in this or any other Charge; but that they will think I exculpate myself sufficiently from any Offence to the Law they have enacted, if I prove that the Sums I have acknowledged, and am here charged with having received, were not taken, according to my Judgment, in Violation of the Ordinances of that Law, but under Circumstances which, in my own Opinion, fully justified me. I make this previous Remark, because I find in this Charge much Cavil, and a great deal of Criticism on the Expressions of my several Letters to the Court of Directors on these Subjects. For Instance: It is argued that I had not alienated the Sums deposited in my Name, although I have expressly said I had endorsed the Bonds, or in other Words, that I declared them not to be my Property. There are Distinctions of Common Law in Matters of private Property, which I hope it will not be expected I should combat; and therefore I shall proceed to reply to the general Principles of the Act, trusting to the Liberality of this Honourable House, to acquit me if they see no corrupt Motive in my Actions.

I beg it may be observed, that the First of these Presents was received in the Year 1780, at a Time when, as I have truly said to the Directors, "the Exigencies of the Government were my own, and every Pressure upon it rested with its full Weight upon my Mind: Wherever I could find allowable Means of relieving them, I eagerly seized them." It was in this Year, and at one of these distressful Periods I allude to, that I formed the Plan for drawing Mhadajee Scindia from Guzzerat to the Defence of his own Dominions, in hopes of laying the Foundation of that Peace with the Marattas, to which this Measure did afterwards so greatly contribute. This Plan was opposed by Mr. Francis, then a Member of the Council, on the Plea, amongst others of little Importance, of the additional Expence we should incur by its Adoption. About this Time, Buxey Sadanund, the confidential Servant of Cheyt Sing, had been deputed to me in Calcutta by his Master, to acknowledge his former ill Conduct, and to assure me of his implicit Obedience and Submission in future: He was also entrusted by his Master, to endeavour to procure a Remission of the Payment of the Annual Sum of Five Lacks of Rupees, which the Board had fixed as his Proportion of the Expences of the War. I peremptorily refused his Request, but assured him, that on the Restoration of Peace, this additional Subsidy should cease; and that this was all he must expect—Sadanund wrote to his Master, and received a Commission from him, to give me the strongest Assurances of his future Obedience, and Submission to the Orders of Government; and he was further directed to request my Acceptance of Two Lacks of Rupees as a Present to myself. My Reply was, that I cordially received his Submission and Assurances of Obedience, but that I must absolutely refuse his Present, which I did.

Having been disappointed in the Execution of my Plan for attacking Scindia's Dominions, which I deemed, and which proved to be of the most material Consequence, and being thwarted in it by my Colleagues on the Plea of Expence, which was the only material Objection made to it, I determined to accept of the Offer which I before refused; and on my Return from the Council, the Day I believe that my Plan was rejected, I sent to Saddanund, and told him I had re-considered his Master's Offer, and would accept the Two Lacks of Rupees, which I desired him to pay to the Sub-treasurer, Mr. Croftes, meaning to apply this Money to defray the Expence of the Expedition against Scindia, and thereby hoping to obviate the only Objection which had been made to this important Undertaking. Unfortunately I did not succeed in obtaining the Consent of Mr. Francis and Mr. Wheler, and was therefore concerned at having accepted this Sum from Sadanund, since the only Use to which I meant to appropriate it was frustrated; and I expressed my Vexation to Mr. Markham, my Secretary, as he, who fortunately for me is now in England, can attest. Upon mature Reflection, I determined neither to inform the Council of the Transaction, nor to return the Money to Sadanund, having once consented to accept it; I therefore suffered it to remain in the Company's Cash, as a Deposit for their Use, and by the next Dispatch to Europe I informed the Court of Directors of the Transaction, though I did not state to them from whom I

received the Money—a Neglect which I should have studiously avoided, could I have foreseen the Consequences of it. I thought at the Time that I did all that was necessary, by declaring that it was not my own, and that I neither could nor would have received it but for their Use.

After this Explanation I hope this Honourable House will acquit me of any corrupt Motive, or any View of private Advantage, in the Manner of accepting this Offer.

The rest of the Sums which are entered in the public Treasury Accounts, either as Money lent on Bond, or placed on Deposit, were taken, as I have already said, in the Time of the most pressing Necessity, in order to relieve the Exigencies of the State, which I felt so forcibly, that, attentive only to provide for them, I did not reflect on an Interpretation which might be put on my Actions so totally foreign to the Purity of their Motives. I cannot better prove this Purity of Intention to the Satisfaction of the Honourable House, than by shewing that every Step I took in this Business led to a public Application of the Money; and to put it out of my own Power to benefit by the Acceptance of it.

[I have already fully explained the Transaction of the Two Lacks of Rupees given by Sadanund; the Sum of 406,000 Rupees, for which Bonds were given, was paid directly into the Company's Treasury for their Use, and never passed through my Hands; and in a few Months after the Receipt of it, when I was about to leave the Presidency to proceed up the Country on a Service liable to Personal Danger, I endorsed the Bonds payable to the Company, and left them in the Hands of Mr. Larkins, our Accountant General, with express Directions to deliver them up. I hope I need not detain this Honourable House by obviating the Cavil that an Indorsement on a Bond is not good in Common Law, though it is in Equity. I flatter myself it will be evident that I had no corrupt Motive in taking this Money; that it was bona fide for the Company's Use; that they and not I had the Benefit of it; and that the Alienation of my Right, by the Indorsement, was in Fact as effectual as a formal Transfer. (a)]

Two other Sums, of 232,000 Rupees, and of 58,000 Rupees, were paid into the Treasury, as received from me on Account of Durbar Charges; which is a regular Official Account, as much under the Inspection of the Supreme Council as all the other public Accounts, and consequently no Concealment could have been made or intended, and they hereby became immediately as much the Property of the Company as if they had been a regular Revenue.

[The last Part of the Charge states, That in my Letter to the Court of Directors of the 21st of February 1784, I have confessed to have received another Sum of Money, the Amount of which is not declared, but which, from the Application of it, could not be less than Thirty-four thousand Pounds Sterling, &c.—In the Year 1783, when I was actually in Want of a Sum of Money for my private Expences, owing to the Company not having at that Time sufficient Cash in their Treasury to pay my Salary, I borrowed Three Lacks of Rupees of Rajah Nobkissen, an Inhabitant of Calcutta, whom I desired to call upon me with a Bond properly filled up; he did so, but at the Time I was going to execute it, he entreated I would rather accept the Money than execute the Bond. I neither accepted the Offer nor refused it, and my Determination upon it remained suspended between the Alternative of keeping the Money as a Loan to be repaid, and of taking it, and applying it, as I had done other Sums, to the Company's Use; and there the Matter rested till I undertook my Journey to Lucknow, when I determined to accept the Money for the Company's Use; and these were my Motives:—Having made Disbursements from my own Cash for Services which, though required to enable me to execute the Duties of my Station, I had hitherto omitted to enter into my public Accounts, I resolved to reimburse myself in a Mode most suitable to the Situation of the Company's Affairs, by charging these Disbursements in my Durbar Accounts of the present Year, and crediting them by a Sum privately received, which was this of Nobkissen's. If my Claims upon the Company were not founded in Justice, and bona fide due, my Acceptance of Three Lacks of Rupees from Nobkissen by no Means precludes them from recovering that Sum from me. [No Member of this Honourable House suspects me, I hope, of the Meanness and Guilt of presenting false Accounts—I have never benefited by contingent Charges, or by retaining the Money of the Public in my own Possession, for my private Emolument. (b)]

I have purposely refrained from any Remarks or Observations on some unfair Deductions and unjust Inferences in the Reasoning of this Charge, as well as on some Assertions which are not true, in order to avoid breaking in upon the Narrative of these Transactions: But I must now take Leave to observe to this Honourable House, that the Insinuations which are made against me for not communicating these Circumstances “till I was apprized of the Enquiries made in the House of Commons, and when a Dread of the Consequences of these Enquiries might act upon my Mind,” are equally injurious and groundless. My First Communication to the Court of Directors was dated the 29th November 1780, when no Enquiry had commenced. When I wrote my Letter to the Directors, in May 1782, I could not possibly have known of the Charge* of Ministry in the preceding March, which is another Consequence alluded to.—But my Accuser says, this Letter was not dispatched till the 16th December 1782, and it might have been sent sooner.—To this I reply, that when I wrote this Letter, in May, the Lively was expected to be dispatched every Day; that in the Course of Human Events it was probable she would arrive in England before any other Ship; that her Detention was neither to be foreseen nor prevented;—and, lastly, a Gentleman of approved good Character, high in Station and Reputation, makes

* Sic in Orig.

(a) Vide supra, Page 1116.

(b) Vide supra, Page 1117, and Page 1149.

Oath, that the Letter was made up and sealed for the Lively's Packet, and remained closed till the 16th of December, when it was opened for the express and sole Purpose of enclosing his Affidavit.—The Assertion, "that it does not any where appear I have surrendered the said Bonds as I ought to have done," is not true. They have been all surrendered, as will appear by the Papers now before this Honourable House.

I have nothing more to add to this Reply, than that it will be found, on a Reference to the Act of 1773, which I am accused of violating—that the Prohibition of receiving Money is there strictly confined to the Person's not receiving it for his Use, or on his Behalf; and to assure this Honourable House, in the most solemn Manner, that I never meant nor intended the Money so taken by me for any other Use than that of the State, which was, at the Time of its being taken, in such imminent Danger and Distress, that every little Aid of this Kind became an Object of National Consequence. I hope this Honourable House will do me the Justice to believe, that a pure Principle of Zeal alone actuated my Conduct; but if I should not, which I am unwilling to suppose for a Moment, possess their good Opinion, let me appeal to their Understanding, and ask them, whether it is consistent with Common Sense, that a Person who meant to take Money corruptly for his private Use would select for his Agents the Company's Public Officers, Men of established Characters, or endorse Bonds over to the Company which he meant for himself, or pay the Sums which he meant to appropriate to his own Use into the Company's Public Treasury.

The Sum which I accepted for the Company's Use from the Nabob Vizier Asoph ul Dowlah, above Ten Lacks of Rupees, is so clearly stated, that I am only accountable, in the Opinion of my Accuser, for having received it at all, and for presuming to ask the Court of Directors to allow me to receive it from their Bounty, on Account of the Insufficiency of my own Fortune.—The Money I accepted for the Company, and I applied it faithfully to their Service—I had no corrupt Interest with the Court of Directors, I never sought to obtain a corrupt Interest with them, but have always been anxious that the Court of Directors and the World at large would determine on my Conduct from my Actions, not from my Professions.—I told them, with great Truth, that my private Fortune was inadequate to the Situation which I had so long filled in their Service, but I scorned at all Times to increase it by improper or unjustifiable Means; and I am as ready as any Man to confess, that with a very little Attention to my own Concerns, I should at this Moment have possessed a Fortune far beyond my Wants, or my Wishes. This Honourable House will, I hope, pardon me for this Digression, the Subject in some Degree has forced me into it. Let me only add, that according to my Construction of the Regulating Act of 1773, I was left at Liberty to receive Money, provided it was to and for the sole Use of the Company; and that I never entertained a Thought of receiving it upon any other Terms, nor did I ever mean to appropriate a Rupee of the Sums so received to my own Use, without the Sanction of the East India Company, my Employers. [Whatever Imperfections there may be in my Character, and I have many, yet no Man who knows me will suppose me capable of asserting an Untruth, or, which is in Fact the same, of presenting a false Account to this Honourable House, or to my old and indulgent Masters, the Proprietors of East India Stock. (a)]

A P P E N D I X, N° CXXX.

Book 219, Page 369.

Fort William, the 17th January 1785.

At a Council; Present,
The Honourable Warren Hastings Esquire,
John Macpherson, and } Esquires.
John Stables,

Gen. Dept.
Monday.

[The following Minutes, recorded in the Political Department on the 13th instant, having been transferred to this Department, are now entered, and the necessary Orders issued thereupon.

Read, two Letters from the Governor General, as follow:

Honourable Sir and Sirs,

I herewith beg leave to deliver up the three Company's Interest Notes alluded to in the following Extract of an Account which accompanied my Letter to the Honourable Secret Committee of the Honourable Court of Directors of 22d May 1782. Gov. General.

1780. Oct.

The following Sums were paid into the Treasury, and Bonds granted for the same, in the Name of the Governor General, in whose Possession the Bonds remain, with a Declaration upon each, endorsed, and signed by him, that he has no Claim on the Company for the Amount either of Principal or Interest, no Part of the latter having been received.

One Bond, dated 1st October 1780.	N° 1539	1,16,000
One 2d	N° 1540	1,16,000
One 23 Novem ^r	N° 1354	1,74,000
		4,06,000

(a) Vide Page 1117.

And

And am to request that the Honourable Board will be pleased to direct the Accountant General to transfer the same from my Credit upon the Honourable Company's Interest Books to the Company's, which will be a Reduction of Current Rupees 5,42,003 = 8 : 9 in the Amount of the Principal and Interest of the bonded Debt of this Presidency on 31st ultimo.

I am also to request that the Accountant General may be directed to transfer the Sum of Current Rupees, 2,38,715 : 2 : 3, which now stands to my Credit upon the Deposit Books to the Company's, the same being the Amount of the Second Article of the Account before adverted to, which will consequently reduce the Amount which now appears due from the General Treasury for Deposits.

In closing this Address I have but to assure the Honourable Board, that the Honourable Company have had Credit for every other Article and Sum contained in the Account before mentioned.

Fort William, 17th January 1785.

I have the Honour to be, &c.

Warren Hastings. (a)]

The above mentioned Notes being cancelled;

Ordered, That Notice thereof be given to the Accountant General, that he may carry the Amount of them to the Company's Credit.

Ordered also, That they be deposited in the Secretary's Office.

Honourable Sir and Sirs,

Gov. General,

Having advanced from my own Cash several Sums of Money for publick Services, for which I took the Company's Interest Notes, and as the Disposal of these to others would now subject me to a very considerable Loss, I must request the Honourable Board will be pleased to grant me Orders bearing Interest upon the Treasury for their Amount.

The following is a List of the Numbers, Dates, and Sums for which these Bonds were granted; and, with respect to the Purposes for which they were advanced, I have but to observe, that the First of these was to enable the Sub-treasurer to complete the Remittance which was ordered to be made for the Relief of Raja Chimnaje's army, and the Remainder for the Purpose of building the Madrassa or Mahommedan Academy.

15th December 1780, Cash advanced	N ^o 1,443		69,600
6th Aug ^r . 1781, Madrassa	N ^o 3,045	6,500	
8th Septem ^r .	N ^o 3,067	10,800	
22d Nov ^r .	N ^o 3,068	10,800	
21st Febr ^y . 1782	N ^o 3,069	10,800	
30th April	N ^o 3,070	10,800	
25th Febr ^y . 1783	N ^o 3,463	11,800	
		<u>61,500</u>	
		Current Rupees	1,31,100

It will appear that there are other Interest Notes in my Name in which I have now a Right; yet as these were made over to me by others in Discharge of Debts owing to me by them, as I cannot take upon myself to say that these were granted for Money actually paid into the Company's Treasury, and not on Account of lucrative Contracts, the Advantages of which must have been a Compensation to those who took them for the Loss which they sustained in selling them to others, I do not chuse to solicit any such Convenience with respect to these.

I have the Honour to be, &c.

Fort William, 17th January 1785.

(Signed) Warren Hastings.

The Board leave it to the Option of the Governor General to receive Treasury Orders or Bills on the Court of Directors, which the Governor General accepts with Thanks, and prefers the Receipt of Bills to Treasury Orders, both as more suitable to his own Wants, and to the Respect which he wishes to yield to the Honourable Court of Directors, by referring to their Pleasure to ratify or revoke this Indulgence of the Board, and for that Purpose proposes that a conditional Clause be inserted in the Bills to that Effect.

Resolved, That Bills of Exchange on the Court of Directors be granted to the Governor General for Current Rupees 1,31,100, being the Amount of the above Notes, with the conditional Clause proposed by him, and at the usual Exchange.

Signed at the End of the Consultation,

John Macpherson,
John Stables.

A P P E N D I X, N^o CXXXI.

Vide Appendix, N^o 49.

A P P E N D I X, N. CXXXII.

Fort William Journal, 1st May 1781 to 30th April 1782.

Fort William, April 1782.

125 The Honourable the Governor General Dr to Sundry Accounts, C. R. 15,22,746 1 5; being the Amount received by him on the following Accounts.

[illegible]

A P P E N D I X, N° CXXXIII.

Fort William, April 1782.

Extract from Fort William Journal, dated 1st May 1781 to 30th April 1782.
(Page 282).

25. Sundry Accounts D^r to the Honourable the Governor General C. R^s 13,78,126 1 7
Being the Amount disbursed by him on the following Accounts.

83. Charges Durbar.

Sundry Charges.

Repairing a Fly Palankeen.

16 Pair of Gold Thread Tuckma and Goon-
dies, and 4 Lines, weighing S^a W^t 23 6 9

a 2 4 $\frac{1}{2}$ S^a W^t — — — 52 8 0

Workmanship, a 0 8 0 $\frac{1}{2}$ S^a W^t — — — 11 11 0

4 Gold Thread Lines for Tassels — — — 15 4 0

Sr. Chr.

2 9 of Silk Lines for the Bamboe, a 4 8 0

$\frac{1}{2}$ Seer — — — — — 11 8 6

Silk, 2 S^a W^t — — — — — 0 4 0

Broad Cloth Guddeys for the Bearers.

Broad Cloth — — — 6 12 0

Tailors Work, &c. — — — 0 7 6

7 3 6

Making a Covering Cloth.

Taffety, 2 $\frac{1}{2}$ Pieces — — — 37 8 0

Tailors Work — — — 0 10 0

Silver Work on ditto — — — 53 0 6

91 2 6

Making another Covering Cloth.

Caurba, 4 $\frac{1}{2}$ Pieces — — — 32 1 0

Tailors Work — — — 1 2 0

Silk — — — 0 4 0

33 7 0

A Palampose — — — — — 10 8 0

A Sheet of Cloth — — — — — 2 6 0

Repairing the old Covering Cloth — — — — — 1 5 0

A Copper Samey, with Gilding — — — — — 11 2 0

Gold for gilding the Palankeen — — — — — 13 12 0

For cleaning ditto — — — — — 1 8 9

A. R^s 263 10 3
Batta 8 per Cent. 21 1 6

284 11 9

Repairing and gilding 8 Suntaks and Affaus.

Silver — — — — — 14 10 0

Goldsmiths Work — — — — — 4 0 0

18 10 0

Gold Leaves S^a W^t 21 5 a 15 8 $\frac{1}{2}$ S^a W^t 339 1 0

Workmanship a C^a $\frac{1}{2}$ S^a W^t — — — 131 4 0

8 Wooden Sticks — — — — — 2 8 0

Sr. Che. Lack 5 8 — — — — — 3 12 0

A. R^s 495 3 0
Batta 8 per Cent. 39 9 9

534 12 9

Repairing and gilding a Fan.

Silver, with working — — — — — 5 4 0

Gold Leaves, S^a W^t 3 11 $\frac{1}{2}$ a 15 8 $\frac{1}{2}$ S^a W^t 57 10 3

Workmanship, a 6 $\frac{1}{2}$ S^a W^t — — — 22 5 0

Carry forward 85 3 3

819 8 6

Sundry Accounts Dr to the Honourable the Governor General.
Charges Durbar.

Sundry Charges, brought forward	—	—	—	819	8	6
Repairing and gilding a Fan, brought forward	85	3	3			
A Wooden Stick	—	—	—	0	5	0
Lack	—	—	—	0	6	6
Rattanman's Work	—	—	—	0	12	0
Taffatey, 1 P ^a	—	—	—	20	8	0
Making Gold Bufmah	—	—	—	60	0	0
Baftah for Lining	—	—	—	2	6	6
2 Carrowah and Caurba Caffes	—	—	—	3	4	6

Ar^a 172 13 9
Batta 8 per Cent. 13 13 3

186 11 0

Repairing 2 Khansdawns.						
Gold Thread, S ^a W ^t 4 7	—	—	—	10	8	0
Silk and working	—	—	—	2	4	0
1 Cubit Gold Tape	—	—	—	0	12	0
4 Cloth Cafes	—	—	—	1	13	9

Ar^a 15 5 9
Batta 8 per Cent. 1 3 9

16 9 6

Repairing 10 Burchies.						
Copper, S. A ^a	—	—	—	2	0	0
Gold Leaves, 2 9½ a 15 8	—	—	—	40	3	3
Workmanship, a 6 ¾ S ^a W ^t	—	—	—	15	9	0
Velvet, 2 Yards	—	—	—	16	12	0
Broad Cloth, 1 Yard	—	—	—	11	8	0
Silver Wire	—	—	—	4	8	0
Sickligurs Work	—	—	—	7	8	0
Painting	—	—	—	12	0	0
Gold Thread Fringe, S ^a W ^t 34 14 a 2 6 ¾ S ^a W ^t	—	—	—	82	13	0
Workmanship on ditto, a 8 A ^a ¾ S ^a W ^t	—	—	—	17	8	0
Gold Thread Lines	—	—	—	5	0	0
Silk, 2 S ^a W ^t	—	—	—	0	4	0
1 Piece Guzzey Cloth	—	—	—	1	1	0
Lack, ¼ Seer	—	—	—	0	12	0
20 Carroah and Caurba Cafes	—	—	—	19	2	0

A. R^a 236 8 3
Batta 8 per Cent. 18 14 9

255 7 0

1,278 4 0

For sending Books to the Governor General.

A Coffid	—	—	—	20	0	0
Packing of the above	—	—	—	2	15	6

A. R^a 22 15 6
Batta 8 per Cent. 1 13 6

24 13 0

Durmah Matts for Dunnage on the Palankeen Boat	—	—	—	1	2	6
A Chest Lock	—	—	—	1	11	9
Coolies hired for carrying Sundries to the Boats	—	—	—	71	12	9

1 Sirdar Beasty, his Wages and Diet from 16th

	Mth.	Sr.							
June to 31st July is	1	15	a	7	8	Month	11	4	0
1 Mate ditto	ditto		a	6	8	ditto	9	12	0
6 Beasties for July and August			—		—		78	0	0
8 Leather Muffucks, and 8 Leather Doles			—		—		20	0	0

A. R^a 119 0 0
Batta 8 per Cent. 9 8 3

128 8 3

Carry over 1,506 4 3

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar.					
Sundry Charges, brought over	—	—	—	1,506	4 3
4 Bengal Time Keepers, their Wages for June, July, and August	—	—	—	57	0 0
Diet for ditto, for July and August	—	—	—	19	0 0
Oil for ditto	—	—	—	3	0 0
	A. R.			79	0 0
	Batta 8 per Cent.			6	5 0
					85 5 0
Mending 2 Silver Auffahs, and 2 Silver Suntahs	—	—	—	8	0 0
Mending 2 ditto Auffahs	—	—	—	1	14 0
	A. R.			9	14 0
	Batta 8 per Cent.			0	12 6
					10 10 6
Baftaes and Wax Cloth, &c.	—	—	—	1	11 0
Bengal Paper and Penknives, &c.	—	—	—	2	14 6
1 Duftorey from 16th June to 31st August is 2 Months 15 Days	—	—	—	25	0 0
1 D° for July and August	—	—	—	14	0 0
Diet for 2 Months	—	—	—	17	0 0
	A. R.			60	9 6
	Batta 8 per Cent.			4	13 6
					65 7 0
Leather Bags, 3 for the Beasteys	—	—	—	6	0 0
Lines 8	—	—	—	4	2 3
Leather Hand Bags 5	—	—	—	1	8 0
3 Beasties Wages for 10 Days	—	—	—	6	8 0
	A. R.			18	2 3
	Batta 8 per Cent.			1	7 3
					19 9 6
2 Duftories	—	—	—	17	0 0
Diet for D°	—	—	—	8	8 0
Paper	—	—	—	0	14 0
	B. S. R.			26	6 0
	Batta 12 per Cent.			3	2 6
					29 8 6
9 Beasties for One Month	—	—	—	—	57 0 6
3 Bengal Time Keepers Wages for One Month	—	—	—	19	0 0
Diet for ditto	—	—	—	9	8 0
Oil	—	—	—	1	0 0
	A. R.			29	8 0
	Batta 8 per Cent.			2	5 6
					31 13 6
Fly Palankeen, 1½ Piece Caurba for Chuttry	—	—	—	16	8 0
Coffah and Gurrah, &c.	—	—	—	3	12 0
Taylor	—	—	—	0	8 0
	B. S. R.			20	12 0
	Batta 12 per Cent.			2	8 1
					23 4 1
Carry forward	—	—	—		1,828 14 10
	4				

Sundry Accounts D^r to the Honourable the Governor General.
Charges Durbar.

Sundry Charges, brought forward			—		1,828 14 10
2 Duftories with their Diet for One Month	—		25	8 0	
A Key	—		1	0 0	
Mullmull 2 Cubits	—		0	7 0	
Bengal Paper and Ink for the Sircars	—		3	0 0	
		A ^r	29	15 0	
		or B ^r S ^r R ^r	28	15 6	
Batta 12 per Cent.			3	7 6	
					32 7 0
3 Bengal Time Keepers Wages for September	—		19	0 0	
Diet for ditto	—		9	8 0	
Oil	—		1	0 0	
		A. R ^r	29	8 0	
Batta 8 per Cent.			2	5 9	
					31 13 9
Leather Bags 6	—		9	0 0	
Ditto Hand Bags 6	—		1	8 0	
Lines	—		1	8 0	
9 Beasties with their Diet	—		58	8 0	
		A. R ^r	70	8 0	
Batta 8 per Cent.			5	10 3	
					76 2 3
3 Bengal Time Keepers with their Diet	—		28	8 0	
Oil for ditto	—		1	0 0	
9 Beasties	—		58	8 0	
2 Wooden Peatches for filling Water	—		0	12 0	
		A. R ^r	88	12 0	
Batta 8 per Cent.			7	1 6	
					95 13 6
Sealing Wax	—		1	11 6	
Bengal Paper	—		0	9 6	
2 Duftories with their Diet	—		25	8 0	
		A. R ^r	27	13 0	
Batta 8 per Cent.			2	3 6	
					30 0 6
9 Beasties for December	—		58	8 0	
3 Bengal Time Keepers	—		28	8 0	
Oil for ditto	—		1	0 0	
		A. R ^r	88	0 0	
Batta 8 per Cent.			7	0 6	
					95 0 6
Postage, &c.	—		2	13 6	
2 Duftories with Diet	—		25	8 0	
		A. R ^r	28	5 6	
Batta 8 per Cent.			2	4 3	
					30 9 9
9 Beasties with their Diet	—		58	8 0	
4 Leather Bags	—		6	8 0	
		Carry over	65	0 0	2,220 14 1

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar.

Sundry Charges, brought over	—	—	—	65	0	0	2,220	14	1
4 Hand Bags	—	—	—	1	0	0			
Rope	—	—	—	0	8	0			
3 Bengal Time Keepers	—	—	—	28	8	0			
Oil for ditto	—	—	—	1	0	0			

A. R^s 96 0 0
Batta 8 per Cent. 7 11 0

103 11 0

Tape, 120 Cubits	—	—	—	2	0	0			
2 Duftories with their Diet	—	—	—	25	8	0			

Ar^s 27 8 0
Batta 8 per Cent. 2 3 3

29 11 3

1 Duftorey	—	—	—	10	0	0			
1 Do.	—	—	—	7	0	0			
Diet for the above	—	—	—	4	14	0			

Ar^s 21 14 0
Batta 8 per Cent. 1 12 3

23 10 3

3 Bengal Time Keepers	—	—	—	25	5	0			
Oil for Do.	—	—	—	1	0	0			

Ar^s 26 5 0
Batta 8 per Cent. 2 1 6

28 6 6

7 Beasties for 15 Days	—	—	—	22	12	0			
1 Do. for One Month	—	—	—	6	8	0			

Ar^s 29 4 0
Batta 8 per Cent. 2 5 6

31 9 6

2,437 14 7

Wages to Extra Servants hired for the Governor General, and Diet to his Ordinary Servants.

From the 15th June to the 31st August 1781	1,697	13	6						
September	578	4	0						
October	717	4	6						
November	872	13	6						
December	877	10	0						
January 1782	872	8	0						
February	718	14	9						

Ar^s 6,335 4 3
Batta 8 per Cent. 506 13 2

6,842 1 5

Deduct
Diet to Duftories, which is included under the
Head of Office Charges

Ar^s 64 6 0 or 69 8 3

6,772 9 2

Boat Charges.

Budgerows and Boats hired for the Service of the
Governor General and his Suite, and sundry
Charges attending the Repairs of the Boats.

June 1781	—	—	—	—	7,320	2	3		
July	—	—	—	—	1,489	11	9		
August	—	—	—	—	1,599	7	0		

Carry forward 10,409 5 0 9,210 7 9

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	—	—	9,210 7 9
Boat Charges, brought forward	—	—	—	—	10,409 5 0	
September 1781	—	—	—	—	156 5 9	
October	—	—	—	—	2,137 15 3	
November	—	—	—	—	683 9 0	
December	—	—	—	—	1,609 15 0	
January 1782	—	—	—	—	1,382 8 0	
February	—	—	—	—	14,772 8 5	
A. R ^s 31,152 2 5						
Batta 8 per Cent. 2,492 2 10						
						33,644 5 3

Goods purchased for Presents.

Mr. James Huggins, as per his Bill, for a Fowl-

ing Piece mounted with Silver	—	170 0 0	
1 Gold Snuff-box	—	350 0 0	
2 Gold Watch-chains	—	220 0 0	
		S ^a R ^s 740 0 0	
		Batta 16 per Cent. 118 6 6	
			858 6 6

Mr. Guthrie, as per his Bill, for a Gold Watch

A Ditto	—	750 0 0	
2 Ditto Keys	—	700 0 0	
		36 0 0	
		S ^a R ^s 1,486 0 0	
		Batta 16 per Cent. 237 12 3	
			1,723 12 3

Mr. James Dewar, as per his 2 Bills.

1 Bill for a Gold Stop Watch	600 0 0	
A Snuff-box mounted with G ^d	200 0 0	
	800 0 0	

1 Bill for Three 2 F^t improved Te-

lescopes, at 73	—	219 0 0	
One 3 F ^t Do. Do.	52 0 0		
	271 0 0		

S ^a R ^s 1,071 0 0	
Batta 16 per Cent. 171 5 9	

1,242 5 9

Henry Divertie, as per his Bill, for

2 Pr Silver mounted Brafs Pistols at 125	—	250 0 0	
1 Gold Instrument Case with Tweezers, &c.	—	180 0 0	
		S ^a R ^s 430 0 0	
		Batta 16 per Cent. 68 12 9	
			498 12 9

Mr. Andrews, as per his Bill, for a Sword and

Pistol	—	S ^a R ^s 95 0 0	
		Batta 16 per Cent. 15 3 3	

110 3 3

Mr. James Whittet, as per his two Bills.

1 Bill for 12 Pieces Silver and Gold worked Silk			
a 75 R ^s each	—	900 0 0	
2 Acromatic Spy Glasses 50	—	100 0 0	
A Gold Horizontal Stop Watch with			
a Gold Key	—	540 0 0	
A Spring Clock	—	200 0 0	
A Gold Watch Chain	—	130 0 0	

Carry over 1,870 0 0
5

4,433 8 6 42,854 13 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	42,854 13 0
Goods purchased for Presents, brought over	—	—	4,433 8 6
Sundries, brought over	1,870	0 0	
3 Acromatic Spy Glasses 50	—	150 0 0	
Box and Cooley hired for Ditto	—	1 0 0	
		2,021 0 0	
1 Bill for a Gold Watch Chain	—	140 0 0	
		S ^r R ^s 2,161 0 0	
	Batta 16 per Cent.	345 12 3	
		2,506 12 3	
James Dewar, as per his Bill, for			
1 Musquetoon	—	42 0 0	
1 Ditto	—	50 0 0	
1 Ladies Watch and Trinkets	—	800 0 0	
1 Etwee Case	—	200 0 0	
		S ^r R ^s 1,092 0 0	
	Batta 16 per Cent.	174 11 6	
		1,266 11 6	
Captain Thompson, as per his Bill, for			
A Fowling-piece, blue Barrel, Silver mounted	—	170 0 0	
2 Ditto, N ^o 4, a 270	—	540 0 0	
1 Ditto, N ^o 3, a	—	280 0 0	
1 Ditto, N ^o 5, Double Barrel	—	210 0 0	
		S ^r R ^s 1,200 0 0	
	Batta 16 per Cent.	192 0 0	
		1,392 0 0	
William Paxton, as per his Bill, for			
2 Pieces Green Velvet, cont ^s 46 $\frac{1}{2}$ a 6 S ^r R ^s per Yard	—	555 0 0	
1 Ditto Red Ditto 47 $\frac{1}{2}$ Ditto	—	283 8 0	
1 Ditto Ditto 45 $\frac{1}{2}$ Ditto	—	271 8 0	
1 Ditto Flowered Ditto 58 $\frac{1}{2}$ Ditto	—	351 0 0	
1 Ditto Rose Colour Ditto 34 Ditto	—	204 0 0	
6 Pieces. Yards 277 $\frac{1}{2}$	—	1,665 0 0	
Boat-hire to and from Chinsurah	—	2 8 0	
		S ^r R ^s 1,667 8 0	
	Batta 16 per Cent.	266 12 9	
		1,934 4 9	
Henry Guinard, as per his Bill, for			
Abrow 40 & 2, 10 Pf ^s a 48 8 $\frac{3}{4}$ P ^r	—	485 0 0	
Ditto 10 ditto, a 45 8 ditto	—	455 0 0	
Raing 8 ditto, a 35 0 ditto	—	280 0 0	
Jamdannies 20 & 2, 15 ditto, a 67 14 ditto	—	950 4 0	
Dooreas Batta Cogjee 20 & 2, 9 ditto, a 33 3 ditto	—	298 11 0	
Terrindam Bootedar 20 & 2, 8 ditto, a 24 1 ditto	—	192 8 0	
		D. M. R ^s 2,661 7 0	
	Batta 7 per Cent.	186 4 9	
		2,847 11 9	
Wrapper	—	2 12 0	
		2,850 7 9	
John Jones, as per his Bill, for			
1 Elegant Silver mounted Fowling Piece, Barrel and Lock inlaid with Gold	—	260 0 0	
3 P ^r Silver mounted Holster (Pistols), a 160 R ^s $\frac{3}{4}$ P ^r	—	480 0 0	
		S ^r R ^s 740 0 0	
	Batta 16 per Cent.	118 6 6	
		858 6 6	
Carry forward	15,242 3 3	42,854 13 0	

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought forward — — —

42,854 13 0

Goods purchased for Presents, brought forward — — —

15,242 3 3

Hirranaul Baboo, as per his Bill, for

Brocade	1 P ^s	32 Y ^{ds}	a 22 $\frac{1}{2}$ Yard	—	704	0	0
Ditto	1 do.	33 12	a 24 ditto	—	810	0	0
Ditto	1 do.	20 $\frac{1}{2}$	a 27 ditto	—	553	8	0
Ditto	1 do.	13 14	a 20 ditto	—	277	8	0
Ditto	1 do.	9 15	a 27 ditto	—	268	5	0
Ditto	1 do.	27 4	a 19 ditto	—	517	12	0
Ditto	1 do.	15 11	a 30 ditto	—	470	10	0
Ditto	1 do.	15 12	a 20 ditto	—	315	0	0
Ditto	1 do.	17 8	a 25 ditto	—	437	8	0
Ditto	1 do.	11 10	a 40 ditto	—	465	0	0

S^r R^r

4,819 3 0

Batta 16 per Cent.

771 1 3

5,590 4 3

Aumeerchund, as per Bill, for

Flowered Velvets.

Red	—	1	62 $\frac{1}{2}$
Green	—	1	27 $\frac{1}{2}$
Purple	—	1	42

3 132 $\frac{1}{2}$ a 6 $\frac{1}{2}$ Yard

— 793 8 0

Plain Velvet.

Red	—	1	46
Ditto	—	1	45 $\frac{1}{2}$
Ditto	—	1	45 $\frac{1}{2}$
Ditto	—	1	46
Green	—	1	42 $\frac{1}{2}$
Ditto	—	1	40 $\frac{1}{2}$
Ditto	—	1	42
Ditto	—	1	46
Purple	—	1	68
Ditto	—	1	36

10 447 $\frac{1}{2}$ a 5 S^r R^r Yard

2,288 12 0

S^r R^r

3,082 4 0

Batta 16 per Cent.

493 2 9

3,575 6 9

Paid to the Import Warehouse-keeper for Fine

Scarlet, 3 P^s a 338 11 6 $\frac{1}{2}$ P^s — 1,016 2 6Green, 3 P^s a 119 7 6 $\frac{1}{2}$ ditto — 358 5 6

1,374 8 0

Packing Stuff for the above — — —

41 10 9

Henry Guinand, as per his Bill, for

Nian Sooks Jungle fine 40 & 2 $\frac{1}{2}$, 10 P^sa 40 12 per P^s — — —

407 8 0

Mulmulls Superfine 45 & 2, 14 P^s a 55

per ditto — — —

770 0 0

Terrindams Fine Superfine 40 & 2 $\frac{1}{2}$, 10 P^s

a 40 per ditto — — —

400 0 0

Abrow 40 & 2, 14 P^s a 45 8 per ditto — — —

637 0 0

Dooreas Charconnaes Superfine 40 & 2, 11 P^s

a 41 1 per ditto — — —

453 12 0

Nianfooks Jungle Bootedar 20 & 2 Hazarah,

10 P^s a 30 11 per ditto — — —

306 14 0

Jamdannies 20 & 2, 10 P^s a 67 14 per ditto

678 12 0

D. M. R^r

3,653 14 0

Batta 7 per Cent.

255 12 6

3,909 10 6

Wrappers 2 P^s — — —

5 8 0

Carry over

29,739 3 6

42,854 13 0

[7 R]

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	42,854	13	0
Goods purchased for Presents, brought over	—	—	29,739	3	6	
Bought from the Buzar Merchants.						
Malda Allawchea 5 P ^r a 12 per P ^r	—	60	0	0		
Nobabee Ditto 6 do. a 6 ditto	—	36	0	0		
Cupperdool 22 do. a 6 8 ditto	—	143	0	0		
	A. R ^r	239	0	0		
	Batta 8 per Cent.	19	2	0		
				258	2	0
1 Piece of Silver Flowered Cloth, Sicca Rupees 300	—			348	0	0
Packing Stuff for the above Things	—			6	14	0
A Boat hired for carrying the above Things for						
2 Months	—	A. R ^r	62	0	0	
2 Snuff Boxes	—	S ^r R ^r	800	0	0	
	Batta 16 per Cent.	128	0	0		
				928	0	0
						31,347 3 0

P R E S E N T S.

Given to Guzraz Sing, the Son of Rajah						
Soojan Sing, 1 P ^r of Shauls	—	S ^r R ^r	150	0	0	162 0 0
Given the Nabob's Servants and others at						
Moorshedabad	—	S ^r R ^r	1,270	0	0	
Ditto to Money Begum's People	—	—	50	0	0	
Ditto to Mahomed Reza Cawn's People	A. R ^r 50	46	8	0		
	S ^r R ^r	1,366	8	0		
	Batta 16 per Cent.	218	10	3		
				1,585	2	3

Beetle 926 Bundles	—	—	17	2	9	
Ottur 2 S ^r W ^r	—	—	8	0	0	
2 Hour Glasses	—	—	5	0	0	
	S ^r R ^r	30	2	9		
	Batta 16 per Cent.	4	13	3		
				35	0	0

Carrowah and Guzzey Cloth for Beetle Box	—	13	3	0		0 14 3
Making 9 Packing Cloths to pack up Khelauts.						
Kencob 2 P ^r	—	160	0	0		
Flowered Taffatey 10½ Cubits	—	10	8	0		
Yellow ditto 1 P ^r	—	11	10	0		
Green ditto 5 Y ^d	—	4	8	0		
Taylors Work	—	3	6	0		
		190	0	0		
Bought 6 Pieces of Embroidered Velvets and						
Packing Cloths	—	900	0	0		
	S ^r R ^r	1,090	0	0		
	Batta 16 per Cent.	174	6	6		
				1,264	6	6

Making 3 Covers for Ottur						
and Beetle Boxes, &c.						
Benaris Stuff Gold worked	—	8	3	6		
Ditto Silver Ditto	—	6	15	0		
Fringe 7 : 2	—	19	11	6		
Ditto 1 : 3 : 6	—	2	12	9		
				37	10	9
Carry forward				37	10	9
				3,047	7	0
				74,202	0	0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	74,202 0 0
Presents, brought forward	—	—	3,047 7 0	
Making 3 Covers for Ottur and Beetle Boxes, &c. brought forward	—	27 10 9		
Bought a Piece of Velvet Brocade Cover	80 0 0			
Ditto 6 P ^{ts} of Ditto	1,200 0 0			
		1,280 0 0		
	S ^r R ^r	1,317 10 9		
Batta 16 per Cent.		10 13 6	1,528 8 3	
Making 10 Wooden Trenchers, Planks, and Carpenters Work	—	20 8 0		
Carrowah Cloth 1 P ^t for Covers	—	1 10 0		
Red Cloth 6 Yards for Ditto	—	29 14 3		
	S ^r R ^r	52 0 3		
Batta 16 per Cent.		8 5 0	60 5 3	
Given to Treamuck Pundit, Vakeel of Rogoonaut Row, as per Receipt	—	1,000 0 0	1,080 0 0	
Given to Rajah Woodmunt Sing's People at Patna	—	25 0 0	27 0 0	
Given to Baneyram Pundit's Man	S ^r R ^r	10 0 0	11 9 7	
Beetle 970 Bundles	—	18 0 0		
Ottur 5 S ^r W ^t	—	11 0 0		
	S ^r R ^r	29 0 0		
Batta 16 per Cent.		4 10 3	33 10 3	
Given to Ally Ibrahim Cawn	B ^r S ^r R ^r	5,000 0 0		
Batta 12 per Cent.		600 0 0	5,600 0 0	
Given to Nabob Affophul Dowlah's Men	Turr ^d R ^r	300 0 0		
Ditto Do. Do. Owd R ^r		170 0 0		
Ditto to Hausun Reza Cawn's Men	Owd R ^r	50 0 0		
Ditto to Nabob Saudit Alley Cawn's Men	Owd R ^r	49 0 0		
		569 0 0		
Deduct Batta on T ^d R ^r 300, and Owd R ^r 269		39 13 9		
	Making Benaris S ^r R ^r	529 2 3		
Given to Nabob Affophul Dowlah's Men		32 0 0		
	B ^r S ^r R ^r	561 2 3		
Batta 12 per Cent.		67 5 4	628 7 7	
Given to Meer Hossain, 1 Pair of Shauls	B ^r S ^r R ^r	150 0 0		
Batta 12 per Cent.		18 0 0	168 0 0	
Carry over			12,184 15 11	74,202 0 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	74,202 0 0
Presents, brought over	—	—	—	12,184 15 11
Given to Fager Alley Cawn, the Vakeel of the King of Delhy.				
1 Khellat, containing 5 Pf ^r	—	—	275 0 0	
1 Pf ^r of Jegah and Surpeatch	—	—	415 0 0	
House Rent	—	—	332 0 0	
Way Charges	—	—	1,000 0 0	
		B ^r S ^a R ^r	2,022 0 0	
		Batta 12 per Cent.	242 10 3	
				2,264 10 3
Given to Gopaul Dofs Shaw.				
1 Khellaut containing 5 Pf ^r	—	—	250 0 0	
1 Pf ^r of Jegah and Surpeatch	—	—	400 0 0	
2 Pf ^r of Chowcorey Pearls	—	—	400 0 0	
Given to his Gomastah,				
1 Pf ^r Shauls	—	—	150 0 0	
		B ^r S ^a R ^r	1,200 0 0	
		Batta 12 per Cent.	144 0 0	
				1,344 0 0
Given to Nabob Saudit Alley Cawn.				
Velvets 2 Pf ^r	—	—	529 8 0	
Brocade 1 Ditto	—	—	277 8 0	
China Ditto 2 Ditto	—	—	150 0 0	
		S ^a R ^r	957 0 0	
		Batta 16 per Cent.	153 2 0	
				1,110 2 0
Jamdanney 2 Pf ^r	—	—	135 12 0	
Cuffedea 2 Ditto	—	—	48 2 0	
Dooreas 2 Ditto	—	—	66 6 0	
Aubrowah 4 Ditto	—	—	188 0 0	
			438 4 0	
		Batta 7 per Cent.	30 11 0	
				468 15 0
Mulmuls 2 Pf ^r	—	—	90 0 0	
Shaul 4 Pf ^r	—	—	600 0 0	
Ditto Romauls 4	—	—	250 0 0	
Shaul Jamwaret, 1 Pf ^r	—	—	700 0 0	
Kinkob 2 ditto	—	—	150 0 0	
Jegah and Surpeatch, 1 Pf ^r	—	—	800 0 0	
		B ^r S ^a R ^r	2,590 0 0	
		Batta 12 per Cent.	310 12 9	
				2,900 12 9
				4,479 13 9
Given to Alley Ibrahim Cawn.				
1 Khellat, containing 6 Pf ^r	—	—	550 0 0	
1 Pf ^r of Jegah and Surpeatch	—	—	800 0 0	
1 Elephant	—	—	2,000 0 0	
		B ^r S ^a R ^r	3,350 0 0	
		Batta 12 per Cent.	402 0 0	
				3,752 0 0
		Carry forward		24,025 7 11
		6		74,202 0 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	74,202	0	0
Presents, brought forward	—	—	24,925	7	11
Given to Treamuch Pundit, Vakeel of Rogo- naut Row.					
Ready Money, as per Receipt	A. R.	1,000	0	0	
Diet for 2 Coffids for 23 Days	—	11	8	0	
	A. R.	1,011	8	0	
Batta 8 per Cent.		80	14	9	
					1,092 6 9
Given to Surkot ullah Cawn, Vakeel of Nabob Moozaffer Jung.					
House Rent for July, August, and September, being 3 Months, as per Receipt	A. R.	600	0	0	
Batta 8 per Cent.		48	0	0	
					648 0 0
Given to Rajah Myipnarrain.					
2 Silver Seals	B. S. R.	10	8	0	
					11 12 0
The following carried to Mahdajee Sundia's Country by Mr. Anderson.					
Musquets, 4	—	1,080	0	0	
Pistols, 4	—	320	0	0	
Watches, 2	—	1,706	0	0	
Spying Glasses, 4	—	246	0	0	
Tweezer Case, 1	—	200	0	0	
Snuff Box, 1	—	400	0	0	
Ditto, belonging to the Honourable Company.					
Brocade, 4 P.	—	2,097	5	0	
Velvets, 7 P.	—	1,624	8	0	
China Brocade, 4 P.	—	300	0	0	
	S. R.	7,973	13	0	
Batta 16 per Cent.		1,275	13	0	
					9,249 10 0
Broad Cloth.					
Scarlet, 1 P.	—	338	11	6	
Green, 1 P.	—	119	7	7	
					458 3 0
Dacca Cloth.					
Jamdanny, 5 P.	—	339	6	0	
Ditto, 4 ditto	—	271	8	0	
Aubrowah, 7 ditto	—	339	8	0	
Ditto, 5 ditto	—	227	8	0	
Bang, 2 ditto	—	70	0	0	
Dooreas, 2 ditto	—	66	6	0	
Cuffeydea, 2 ditto	—	48	2	0	
Ditto, 4 ditto	—	122	12	0	
Noyanfook, 4 ditto	—	163	0	0	
Mulmulls, 5 ditto	—	275	0	0	
Terrindams, 4 ditto	—	160	0	0	
Charconnaes, 4 ditto	—	165	0	0	
		2,248	2	0	
Batta 7 per Cent.		157	6	0	
					2,405 8 0
Malda Allacha, 2 P.	—	24	0	0	
Soofey, 2 ditto	—	12	0	0	
Cubberdool, 7 ditto	—	45	8	0	
	A. R.	81	8	0	
Batta 8 per Cent.		6	8	6	
					88 0 6
Carry over		12,201	5	6	
					25,777 10 8
					74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought over	—	—	74,202 0 0
Presents, brought over	—	—	25,777 10 8
The following carried to Mahdajee Sundia's	—	—	—
Country by Mr. Anderson, brought over	12,201	5 6	—
Packing for the above	—	63 5 3	—
Boat Hire for carrying the above	—	—	—
to Cawnpore	—	52 14 9	—
	—	<u>116 4 0</u>	12,317 9 6
Beetle, 1470 Bundles	—	29 6 0	—
Ottur, 1 S ^a W ^t	—	2 8 0	—
A Box for Ottur, Box and Beetle	—	—	—
Pot.	—	1 8 0	—
	—	<u>33 6 0</u>	—
Batta 8 per Cent.	—	2 10 8	—
	—	—	36 0 8
Wages.	—	—	—
Beetle Keeper, with Diet from June to October	—	—	—
1781, is 5 Months	—	49 0 0	—
Beetle Maker, ditto, from July to October	—	—	—
1781, is 4 Months	—	30 0 0	—
	—	<u>79 0 0</u>	—
A. R ^a	—	6 5 0	—
Batta 8 per Cent.	—	—	85 5 0
Given to 37 Bramins at Benaris, 37 Pair of	—	—	—
Shauls	—	2,279 4 0	—
Given to 43 Bramins, 43 Pair of Shauls	—	2,413 11 6	—
	—	<u>4,692 15 6</u>	—
B ^a S ^a R ^a	—	563 2 6	—
Batta 12 per Cent.	—	—	5,256 2 0
Given to the 2 Soobadars and 1 Jemmadar of	—	—	—
Seapoys, who were maimed in Action.	—	—	—
3 Pair of Shauls	—	B ^a S ^a R ^a 450 0 0	504 0 0
Given to the Benaris Fouzedars Durrogah.	—	—	—
1 Khellat, containing 5 P ^a	—	300 0 0	—
1 Surpeatch	—	250 0 0	—
	—	<u>550 0 0</u>	—
B ^a S ^a R ^a	—	66 0 0	—
Batta 12 per Cent.	—	—	616 0 0
Given to the Dorrogahs of the Benaris Au-	—	—	—
daleet.	—	—	—
1 Khellat, containing 5 P ^a	—	200 0 0	—
1 Surpeatch	—	140 0 0	—
	—	<u>340 0 0</u>	—
B ^a S ^a R ^a	—	40 12 10	—
Batta 12 per Cent.	—	—	380 12 10
Given to Meerzah Alley Bux.	—	—	—
1 Pair of Shauls	—	160 0 0	179 3 2
Given to 3 Bramins of the Benaris Audalat.	—	—	—
3 Shauls	—	150 0 0	168 0 0
	—	<u>600 0 0</u>	—
Given to the Nabob Mahomed Reza Cawn's	—	—	—
Vakeel, his Wages for October, November	—	—	—
and December, as per 3 Receipts	—	A. R ^a 48 0 0	—
	—	<u>648 0 0</u>	—
Batta 8 per Cent.	—	—	—
Carry forward	—	—	45,968 11 10 74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought forward —

Presents, brought forward —

Given to Rogonaut Row's Vakeel, Treamuch
Pundit, his Wages for October, as per
Receipt —

Diet for 2 Bombay Coffids

A. R.
Batta 8 per Cent.200 0 0
15 0 0215 0 0
17 3 0

45,968 11 10

232 3 0

Paid to Bennyram Pundit for Wages of Biffum-
ber Pundit from July to 31st Oct. —

Batta 12 per Cent.

2,000 0 0
240 0 0

2,240 0 0

Sent to Nagpore Rajah Mandoojee Bhoselaw
by Mr. Charles Chapman.

4 Musquets	—	472	0	0
4 Pistols	—	285	0	0
3 Snuff Boxes	—	950	0	0
1 Clock	—	200	0	0
2 Watches	—	1,481	0	0
3 Spying Glasses	—	175	0	0
1 Tweezer Case	—	180	0	0
1 Sword with Pistol	—	95	0	0
3 P ^a China Brocade	—	225	0	0
4 P ^a Europe ditto	—	1,926	10	0
4 P ^a of Velvets	—	928	4	0

S^a R^a 6,847 14 0

Batta 16 per Cent. 1,095 10 7

7,943 8 7

Scarlet Cloth, 2 P ^a	—	677	7	0
Green ditto, 2 ditto	—	238	15	0

916 6 0

Dacca Cloths.

Jamdanny Cloth, 3 P ^a	—	203	10	0
Ditto — 2 ditto	—	135	12	0
Dooreas, 3 ditto	—	99	9	0
Cuffeydea, — 4 ditto	—	96	4	0
Ditto — 2 ditto	—	61	6	0
Bang — 4 ditto	—	140	0	0
Aubrowah, — 6 ditto	—	276	0	0
Ditto — 4 ditto	—	182	0	0
Noyanfook, 2 ditto	—	81	8	0
Mulmull, — 4 ditto	—	220	0	0
Terrindam 2 ditto	—	80	0	0
Charconnaes 4 ditto	—	165	0	0

1,741 1 0

Batta 7 per Cent. 121 14 3

1,862 15 3

Malda Allachaw 2 P ^a	—	24	0	0
Cubberdool 10 ditto	—	65	0	0

A. R^a 89 0 0

Batta 8 per Cent. 7 2 0

96 2 0
63 5 3

Packing Stuff for the above —

10,882 5 1

Carry over

59,323 3 11 74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	74,202 0 0
Presents, brought over	—	—	59,323 3 11	

Given to Lallah Khosaulchund Gomastah of
Gopaul dofs Shaw.

Shauls, 3 Pair	—	—	325 0 0	
Benaris Ecpatta, 20 Sheets	—	—	1,044 0 0	
Goolbudden, 20 P ^a	—	—	314 0 0	
Packing Stuff for the above	—	—	8 0 0	
		B ^a S ^a R ^a	1,691 0 0	
		Batta 12 per Cent.	202 14 9	1,893 14 9

Given to Biffumber Pundit, Marrata Vakeel.

1 Elephant	—	—	2,200 0 0	
1 Diamond Ring	—	—	2,000 0 0	
		B ^a S ^a R ^a	4,200 0 0	
		Batta 12 per Cent.	504 0 0	4,704 0 0

Beetles for Nezzors, 321 Bundles	—	—	6 7 0	
Ditto with Spice	—	—	6 0 0	
Ditto, 480 Bundles	—	—	2 10 0	
2 Beetle Makers with their Diet	—	—	15 0 0	
2 Beetle Keepers ditto	—	—	21 0 0	
Ottur 4½ Sicca W ^t	—	—	8 13 0	
		A. R ^a	59 14 0	
		Batta 8 per Cent.	4 12 8	64 10 8

Ticket Bearers 40, for conveying the Women
belonging to Rajah Cheyte Sing from Bidzi
Gurr to Benaris

	—	—	41 0 0	
Ditto ditto for Sir Elijah Impey for going to Allahabad to take Depositions	—	—	221 0 0	
		B ^a S ^a R ^a	262 0 0	
		Batta 12 per Cent.	31 7 0	293 7 0

Paid Treasmuch Pundit, Vakeel of Rogonaut
Row, his Wages for December, as per Re-
ceipt

	—	—	200 0 0	
Diet for 2 Bombay Coffids	—	—	15 8 0	
		A. R ^a	215 8 0	
		Batta 8 per Cent.	17 3 9	232 11 9

* Sic. in Orig.

Given to Rajah Govindram for the Beggars,
as a Testamoney * of Joy on hearing of
the Nabob Affophul Dowlah's Recovery
from being dangerously ill

	—	—	1,018 7 6	
Given to a Mulna and a Bramin who attended Sir Elijah Impey	—	—	13 0 0	14 9 0
Rent of a House hired for keeping sundry Articles for Nezzors for 5 Months	—	—	91 0 0	
6 Peons to take Care of the House	—	—	40 0 0	
		B ^a S ^a R ^a	131 0 0	
		Batta 12 per Cent.	15 11 9	146 11 9

Carry forward 67,691 12 4 74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	74,202	0	0
Presents, brought forward	—	—	—	67,691	12	4
Given to Surrufullah Cawn, Vakeel of the Nabob Mahomed Reza Cawn.						
1 Khellat containing 5 P ^r	—	200	0	0		
1 P ^r of Jegah and Surpeatch	—	400	0	0		
				600	0	0
Given to his Naib.						
1 Pair of Shauls	—	—	—	140	0	0
		B ^r S ^r R ^r		740	0	0
		Batta 12 per Cent.		88	12	9
				828	12	9
Given to Chumput Roy.						
1 Khellat containing 4 P ^r	—	200	0	0		
1 Surpeatch	—	150	0	0		
				350	0	0
Given to his People.						
4 Pair of Shauls	—	—	—	600	0	0
		B ^r S ^r R ^r		950	0	0
		Batta 12 per Cent.		114	0	0
				1,064	0	0
Given to Meerzah Cusseley Beg.						
1 Khellat containing 5 P ^r	—	150	0	0		
1 P ^r of Jegah and Surpeatch	—	290	0	0		
				440	0	0
		Batta 12 per Cent.		52	12	10
				492	12	10
Given to Govindram Miffer, Foujedat of Hossaypore.						
1 Khellat containing 4 P ^r	—	—	B ^r S ^r R ^r	150	0	0
			Batta 12 per Cent.	18	0	0
				168	0	0
Given to Doyjoo Sing, Zemindar of Auzluck.						
1 Khellat containing 4 P ^r	—	—	B ^r S ^r R ^r	125	0	0
			Batta 12 per Cent.	15	0	0
				140	0	0
Given to Surroop Jeechun, who was appointed to Gauzepore.						
1 Khellat containing 4 P ^r	—	—		175	0	0
1 Pair Jegah and Surpeatch	—	—		400	0	0
		B ^r S ^r R ^r		575	0	0
		Batta 12 per Cent.		69	0	0
				644	0	0
Given to Womrawo Sing, who was appointed to Cawndey.						
1 Khellat containing 4 P ^r	—	—		165	0	0
1 Pair of Jegah and Surpeatch	—	—		300	0	0
		B ^r S ^r R ^r		465	0	0
		Batta 12 per Cent.		55	12	10
				520	12	10
Repairing 2 Guns	—	—	—	1	0	0
Beetle 408 Bundles for Nezzors	—	—	—	8	2	6
Ditto	—	—	—	6	0	0
Ditto 480	—	—	—	2	10	0
Carry over				17	12	6
				71,550	2	9
				74,202	0	0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	74,202 0 0
Presents, brought over	—	—	—	71,550 2 9
Repairing 2 Guns, &c. brought over.	—	17	12 6	
Beetle Keepers 2	—	14	0 0	
Beetle Makers 2	—	10	0 0	
Diet for the above	—	12	0 0	
	A. R.	53	12 6	
	Batta 8 per Cent.	4	4 10	58 1 4
Repairing, &c. Tents	—	92	1 0	
Ticket Bearers 43 for the Governor General going to Bidzi Gurr	—	54	0 0	
Coolies, &c. for carrying Sundries	—	77	13 6	
	B. S. R.	223	14 6	
	Batta 12 per Cent.	26	14 0	250 12 6
Paid Treamuch Pundit, Vakeel of Rogonaut Row, his Wages for December	—	200	0 0	
Way Charges and Diet for Bombay Coffids	—	13	8 0	
	A. R.	213	8 0	
	Batta 8 per Cent.	17	1 3	230 9 3
Given to Daybajee Dingur of Nagpore.				
1 Khellat containing 4 P.	—	100	0 0	
1 Surpeatch	—	140	0 0	
Way Charges, as per Receipt	—	1,000	0 0	
	B. S. R.	1,240	0 0	
	Batta 12 per Cent.	148	12 10	1,388 12 10
Paid Biffumber Pundit his Wages for November	—	500	0 0	
	B. S. R.	60	0 0	
	Batta 12 per Cent.			560 0 0
Given to Benneyram Pundit.				
1 Elephant	—	3,000	0 0	
2 Pair of Shauls	—	320	0 0	
1 Shaul Razoyware	—	100	0 0	
1 Pair of Jamaware	—	400	0 0	
2 Ditto of Romauls	—	150	0 0	
		3,970	0 0	
Given to his Father.				
Shauls 1 Pair	—	150	0 0	
Romaul 1	—	70	0 0	
		220	0 0	
Given to his Nephew.				
1 Pair of Shauls	—	150	0 0	
1 Romaul	—	70	0 0	
		220	0 0	
	B. S. R.	4,410	0 0	
	Batta 12 per Cent.	529	3 2	4,939 3 2
Given to the Vakeel of Foyjoollah Cawn.				
1 Khellat containing 4 P.	—	100	0 0	
1 Surpeatch	—	115	0 0	
	B. S. R.	215	0 0	
	Batta 12 per Cent.	25	12 10	240 12 10
Carry forward		79,218	6 8	74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	79,218	6	8	74,202	0	0
Presents, brought forward	—	—	—						
Given to Naul Gobindjeo, Rajah of Cantick.									
1 Khellat containing 4 P ^a	—	—	100	0	0				
1 Surpeatch	—	—	125	0	0				
		B ^a S ^a R ^a	225	0	0				
		Batta 12 per Cent.	27	0	0				
						252	0	0	
Given to Orrutram Taywarry.									
1 Khellat containing 4 P ^a	—	B ^a S ^a R ^a	150	0	0				
		Batta 12 per Cent.	18	0	0				
						168	0	0	
Given to Bundoo Cawn.									
1 Pair of Shauls	—	B ^a S ^a R ^a	100	0	0				
		Batta 12 per Cent.	12	0	0				
						112	0	0	
Given to Cosmereymull.									
1 Pair of Shauls	—	B ^a S ^a R ^a	120	0	0				
		Batta 12 per Cent.	14	6	5				
						134	6	5	
Given to Buddew Raz.									
1 Pair of Shauls	—	B ^a S ^a R ^a	120	0	0				
		Batta 12 per Cent.	14	6	5				
						134	6	5	
Given to Ramehund Shaw.									
1 Pair of Shauls	—	B ^a S ^a R ^a	115	0	0				
		Batta 12 per Cent.	13	12	10				
						128	12	10	
Given to Meerzah Khallis Kismudgar.									
1 Shaul	—	B ^a S ^a R ^a	43	0	0				
		Batta 12 per Cent.	5	2	7				
						48	2	7	
Given to Paraunnaut, of Nagpore.									
1 Pair of Shauls	—	B ^a S ^a R ^a	122	0	0				
		Batta 12 per Cent.	14	10	3				
						136	10	3	
Given to the Son of the Rajah of Boglepore.									
1 Pair of Shauls	—	B ^a S ^a R ^a	125	0	0				
		Batta 12 per Cent.	15	0	0				
						140	0	0	
Given to Razah Govindram.									
1 Elephant, with Furniture		B ^a S ^a R ^a	3,800	0	0				
		Batta 12 per Cent.	456	0	0				
						4,256	0	0	
Given to Rajah Bickermedit, of Buxar.									
1 Pair of Shauls	—	B ^a S ^a R ^a	160	0	0				
		Batta 12 per Cent.	19	3	2				
						179	3	2	
Given to Naulaw Sebuckram, Marratta Vakeel, his Wages from July to December, being 6 Months, a 300 per Month									
		A. R.	1,800	0	0				
		Batta 8 per Cent.	144	0	0				
						1,944	0	0	
Carry over						86,852	0	4	74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought over	—	74,202	0	0
Presents, brought over	—	86,852	0	4
Beetle for Nezzors, 646				
Bundles	—	12	14	0
Ditto	—	6	0	0
Ottur, 1 S ^a W ^t	—	3	0	0
Beetle Makers 2, with their Diet	—	15	0	0
2 Beetle Keepers, with their Diet	—	21	0	0
A. R ^s	57	14	0	
Batta 8 per Cent.	4	10	1	
		62	8	1
Given to Meerzah Khel-lit, as per Receipt,				
B ^s S ^a R ^s	16,000	0	0	
Batta 8 per Cent.	1,920	0	0	
		17,920	0	0
Given to Suderuddy Cawn,				
A. R ^s	800	0	0	
Batta 8 per Cent.	64	0	0	
		864	0	0
2 Beetle Keepers, with their Diet	—	18	1	0
2 Beetle Makers, ditto	—	12	14	6
Ottur 2 S ^a W ^t	—	4	5	0
A. R ^s	35	4	6	
Batta 8 per Cent.	2	13	2	
		38	1	8
		1,05,736	10	1
		1,79,938	10	1
[83. Post Office Charges. (a)]				
Given to a Hircarra, who brought Intelligence from Buxar	B ^s S ^a R ^s	20	0	0
Batta 12 per Cent.		2	6	6
		22	6	6
Given to Hircarrahs, who brought Intelligence by Mr. Thompson, as per his 2 Receipts, Owde S ^a R ^s 900, or B ^s Sicca R ^s	—	825	11	0
Ditto	—	500	0	0
B ^s S ^a R ^s	1,325	11	0	
Batta 12 per Cent.	159	1	3	
		1,484	12	3
Diet for the Hircarrahs, &c	—	25	9	0
Given to Major Popham's Hircarrahs	—	14	0	0
Ditto to Karparam Paura Hircarra	—	5	0	0
S ^a R ^s	19	0	0	
Batta 16 per Cent.	3	9	0	
		22	9	0
Given to Rajah Govindram's Man, who brought Intelligence from Patna	B ^s S ^a R ^s	84	0	0
Batta 12 per Cent.	10	1	3	
		94	1	3
Given to the Coffids for bringing Letter from the Governor General,	S ^a R ^s	125	0	0
	or	145	0	0
		1,793	13	9(b)
Carry forward		1,81,732	7	10

(a) Vide supra, Page 1158.

5

(b) Vide supra, ibid.

Sundry Accounts Dr to the Honourable the Governor General.

Brought forward

1,81,732 7 10

[88. Secret Services. (a)]

Paid to Benneyram Pundit, as per his Receipt

B' S' R' 50,000 0 0
Batta 12 per Cent. 5,000 0 0

55,000 0 0 (b)

[85. Charges Extraordinary. (c)]

Sundry Charges for sending Rupees to Mr. Perreau, Paymaster to Major Popham's Detachment at Nuddub-pore

B' S' R' 19 10 6
Batta 12 per Cent. 2 5 9

22 0 3

Paid Mark Mutti, as per Bill, for 6 Pieces of Scarlet for making Coats for the Seapoys

B' S' R' 1,312 6 0
Batta 12 per Cent. 157 7 0

1,469 7 0

Bought a Tent from Bonneyram Pundit, as per Receipt
Making a small dittoB' S' R' 387 8 0
Batta 12 per Cent. 115 14 0503 6 0
60 6 6
563 12 6

Bullocks hired for carrying Guns from Chunar Gurr to Bidzi Gurr and Luttief Gurr

B' S' R' 50 6 0
Batta 12 per Cent. 6 0 0

56 0 0

2,111 3 9 (d)

[7. Dead Stock. (e)]

Making 2 Silver Sticks, S' Wt 154 14, being Workmanship, a 2 A' per S' W'
Gold Leaf 4 S' Wt for gilding Workmanship
Making 2 Silver Surpuses for the KittlesB' S' R' 305 10 6
Batta 12 per Cent. 36 10 10

342 0 6 (f)

[29. Nabob Affophul Dowlah. (g)]

Paid Captain Polhill on Account of his Excellency the Vizier, as per Receipt

B' S' R' 13,494 0 0
Batta 12 per Cent. 1,619 4 9

15,113 4 9 (b)

[27. Military Paymaster General. (i)]

Paid Major William Palmer, commanding the Troop of Body Guard, as per his Receipt

B' S' R' 10,000 0 0
Batta 12 per Cent. 1,200 0 0

11,200 0 0

Ditto R. S. Pereau, Paymaster to Major Popham's Detachment, as per his Receipt

B' S' R' 1,00,000 0 0
Batta 12 per Cent. 12,000 0 0

1,12,000 0 0

Carry over

1,23,200 0 0 2,55,299 5 8

(a) Vide supra, Page 1158.

(b) Vide supra, ibid.

(c) Vide supra, ibid.

(d) Vide supra, Page 1158.

(e) Vide supra, ibid.

(f) Vide supra, ibid.

(g) Vide supra, Page 1158.

(h) Vide supra, ibid.

(i) Vide supra, ibid.

Sundry Accounts D^r to the Honourable the Governor General.

			Brought over	—	2,55,299	5	8
Military Paymaster General, brought over			—	1,23,200	0	0	
Paid W. Roberts, as per his Receipt, for the Payment of the 30th Regi- ment of Seapoys 2d Brigade, for August and September 1781, B ^r S ^r R ^r	34,000	0	0				
Batta 12 per Cent.	4,080	0	0				
				38,080	0	0	
Ditto William Blair, as per his Receipt, B ^r S ^r R ^r	1,20,000	0	0				
Batta 12 per Cent.	14,400	0	0				
				1,34,400	0	0	
Ditto J. Hogan, as per his Receipt, for subsisting the wounded Seapoys, B ^r S ^r R ^r	400	0	0				
Batta 12 per Cent.	48	0	0				
				448	0	0	
Paid Major Law for the Disbursements of the 2 ^d Regiment of Cavalry, as per Receipt	—	B ^r S ^r R ^r	1,50,000	0	0		
Batta 12 per Cent.			18,000	0	0		
				1,68,000	0	0	
Advanced Captain Hamilton, as per William Markham's Note, B ^r S ^r R ^r	2,000	0	0				
Batta 12 per Cent.	240	0	0				
				2,240	0	0	
Ditto to Colonel Blair, as per Ditto, B ^r S ^r R ^r	3,000	0	0				
Batta 12 per Cent.	360	0	0				
				3,360	0	0	
				[	4,69,728	0	0(a)]
[33. Resident at Benaris. (b)]							
Presents given him on the Investiture of Rajah Myipnarrain, which are to be repaid to him by the Rajah.							
1 Khellat, containing 7 P ^r	1,000	0	0				
1 Pair Jegah and Surpeatch	925	0	0				
1 String of Pearls	2,250	0	0				
1 Turval	—	130	0	0			
1 Dhaul	—	40	0	0			
1 Elephant	—	1,500	0	0			
1 Horse	—	400	0	0			
				6,245	0	0	
Given to Ranney Golaub Cour.							
1 Pair of Shauls	—	—	150	0	0		
Given to Doobah Beajoy Sing.							
1 Khellat, containing 5 P ^r	350	0	0				
1 Pair of Jegah and Sur- peatch	—	450	0	0			
1 Elephant	—	1,000	0	0			
				1,800	0	0	
Given to Bhoop Sing, the Son of D ^o							
1 Pair of Shauls	150	0	0				
1 Pair of Jegah and Sur- peatch	—	425	0	0			
				575	0	0	
Carry forward,	8,770	0	0				
					7,25,027	5	8

(a) Vide supra, Page 1158.

(b) Vide supra, ibid.

Sundry Accounts D^r to the Honourable the Governor General.

Brought forward 7,25,027 5 8

Presents given, &c.

brought forward

8,770 0 0

Given to Auffen Sing.

1 Khellaut, contain-
ing 5 P. 300 0 01 Pair of Jegah
and Sur-
peatch 375 0 0

675 0 0

Given to Chootey Sing,
the Son of D^r

1 Pair of Shauls 150 0 0

1 Surpeatch 200 0 0

350 0 0

Given to the Servants
of the Rajah's People

5 Pair of Shauls — 240 0 0

B^r S^r R^r

10,035 0 0

Batta 12 per Cent.

1,204 3 2

11,239 3 2

Paid him, as per his Re-
ceipt, dated B^r S^r R^r

20,000 0 0

Batta 12 per Cent.

2,400 0 0

22,400 0 0

Paid the Amount of a
Bill of Exchange
drawn by Gopaul-
dofs Shaw in his Fa-
vour — B^r S^r R^r

3,50,000 0 0

Batta 12 per Cent.

42,000 0 0

3,92,000 0 0

[4,25,639 3 2 (a)]

[102. Money borrowed at Benaris. (b)]

Repaid to Cashmery-
mull and Butchoo
Rauz the Amount
borrowed of them,B^r S^r R^r

1,00,000 0 0

Batta 12 per Cent.

12,000 0 0

1,12,000 0 0

Paid the Amount bor-
rowed of Bennyram
Pundit, on Bond,
dated 22d August
1781,Princ^l B^r S^r R^r

1,00,000 0 0

Interest on B^r S^r R^r
1,00,000, from 22d
August to 9th Ja-
nuary 1782, being 4
M^{os} 19 Days, at 8
per Cent. per Ann.

3,088 14 0

B^r S^r R^r

1,03,088 14 0

Batta 12 per Cent.

12,370 10 9

1,15,459 8 9

[2,27,459 8 9 (c)]

13,78,126 1 7

(Signed at the End)

Fort William, the First October 1783.

Errors excepted.

Examined, balanced,
and closed, perJa^r Miller,Act^g Acc^t Gen^l.Warren Hastings,
Edw^d Wheler,
John Macpherson.

(a) Vide supra, Page 1158.

(b) Vide supra, ibid.

(c) Vide supra, ibid.

A P P E N D I X, N^o CXXXIV.

Book 215, p. 3651.

Fort William, the 23d November 1773.

Rev. Dept.
Tuesday.

At a Consultation; Present,
 The Honourable Warren Hastings Esquire, President;
 William Aldersey,
 Philip Milner Dacres,
 James Lawrel,
 Henry Goodwin,
 John Graham,
 George Vansittart,

Esquires.

Plan for the
 future Ma-
 nagement of
 the Revenues
 of Bengal and
 Bahar.

[The Board having at several Meetings, since the Receipt of the Harcourt's Advices, debated on the various Means which occurred to them for carrying into Execution the Intentions of the Honourable Court of Directors, for the future Controul and Management of the Revenue, and for the Removal of the Collectors from their Stations; and having maturely considered and weighed all the Consequences which may attend every Measure that may be adopted, are of Opinion, that the immediate Removal of the Collectors, or the Establishment of any consistent and permanent System, without such preparatory Measures as might prevent the bad Consequences of too sudden a Change, and gradually introduce a more perfect Form of Superintendancy, would be hazardous to the Collections, and bring at once a greater Weight of Business on the Members of the superior Administration than they could possibly support.

On these Grounds they do propose the following Plans for a future Establishment, to be adopted and compleated by such Means as Experience shall furnish, and the final Orders of the Honourable Company shall allow.

1st. That the Districts which form the present Collectorships shall remain with such Variations as shall render them more easy of Controul, and more subservient to the general System.

2d. That each District be superintended by a Dewan or Aumil, except such as have been let entire to the Zemindars, or their responsible Farmers, who shall in such Case be invested with that Authority.

3d. That a Committee of Revenue be formed at the Presidency, which shall consist of Two Members of the Board, and Three senior Servants below Council, for conducting the current Business of the Collections, in the Manner following:

4th. The Committee shall meet daily; they shall form Resolutions and Orders for the current or ordinary Business of the Districts, and prepare weekly or monthly a separate State of each District, an Account of the Demands, Receipts, and Balance of each District, and a Report of such extraordinary Occurrences, Claims, and Proposals, as may require the Orders of the superior Council, which are to be laid before them in their Revenue Department.

5th. The Dewans shall correspond with the President of the Committee, and the Royroyan, and send their Bills, Chelans, and Accounts to them; these shall be registered in the proper Offices of the Khalsa, and such Translations and Abstracts made of them as shall be necessary for the Inspection of the Committee.

6th. All Orders to the Dewans shall be translated and written in the Name of the President of the Committee, and the Royroyan, to be sealed with the Seal of the * Calsa, and signed by them.

7th. Occasional Commissioners or Inspectors shall be deputed to visit such of the Districts as may require a local Investigation.—These shall be chosen from the Company's covenanted Servants, not by Seniority, but by the free Election of the Board; they shall be Men qualified for this Trust, by a Knowledge of the Persian or Indostan Language, and by a Moderation of Temper.—An Objection made by a single Member of the Board to any Person proposed, as wanting of these Requisites, shall be a sufficient Bar to his Appointment, without Proofs being required to support it. (a)]

The Commissioners shall receive an Allowance of 1,500 Rupees per Month for their Trouble and for their Expences during the Deputation. They shall not be allowed to take with them their private Banians, nor any Servants or Dependants, without express Leave, in Writing, of the Board. They shall be forbid, on Pain of Suspension from the Service, to lend or borrow Money; to take any Concern in Farms, Talucks, or Securities; or to purchase or sell, or contract to purchase or sell, any Article whatever in the District; nor shall they suffer any of their Servants or Dependants to do either.

(a) Vide supra, Page 1162.

8th. Strict Orders shall be given, in Writing, to every Officer commanding the Sepoy Soldiers, forbidding them to detach any Sepoys, either singly or in Parties, for any Purpose whatever, beyond their Quarters, except when required on Military Service; to punish or confine any Person not appertaining to his Command; to lend or borrow Money; to take any Concern in Farms, Talucs, or Securities; to purchase or sell, or contract to purchase or sell, any Article whatever, either in the District in which he resides, or in any other; or to have any Dealing in any Kind whatever with any Dewan, Zemindar, Farmer, Riot, or other Dependant or Officer of the Revenue. The same Orders shall be published to be observed by the other Officers, both European and Native, of the Battalion, and to all the Sepoys and Followers of it. It shall be declared, that the Commanding Officer shall be responsible for any public Breach of these Orders by any Person whatever under his Command; and the Governor shall have the Power of recalling them, without * † assigning a Reason either to them or to the Board.

* Sic in Orig.

9th. The Officers of the Fauzdarry Adawlets shall be forbid to hold Farms or other Offices in the Mofussil. They shall be obliged to reside, on Pain of forfeiting their Employments; and it shall be declared criminal in any Person to officiate in the Courts of Adawlut, in the Capacity of Naibs or Gomastahs, for Principals non-resident.

10th. All Complaints of the Riots, or others, against the Dewans, Farmers, Zemindars, or other publick Officers of the Revenue, shall be received and decided by the Committee, or by Persons expressly appointed by them for that Purpose.

✍ (a) 11th. For the Means of carrying the above Plan into Execution, in such a Manner, and at such Times as may be found most convenient for effecting the Purposes intended by it; and preventing the ill Consequences to which the Collections would be exposed by an unprovident and precipitate Innovation—Resolved, that the following Plan be immediately adopted, to be, and to be declared to be, only for a temporary Purpose, and introductory to the foregoing.

1st. The Provinces to be formed into the following Grand Divisions.

2d. First Grand Division to be managed at Calcutta, and to consist of, the Calcutta Pergunahs, Houghly Hedgelee, Mysadel, Tumlook, Nuddea, Jeffore, Mahmudthy, with the Talucs of Contoonagur, &c. and all Lands belonging to Persons of Credit, whose constant Residence is in Calcutta. But this is meant only of Lands which are their own Property, not of such as they may farm or be Security for; and even in these, the Administration of Justice must rest entirely with the Provincial Council in whose Division they may be situated.

3d. Second Grand Division to be managed at Burdwan, and to consist of, Burdwan, Midnapore, Bissenpore, Patchaet, Beerbhoom, Ramgur, &c. Districts, under the Management of Captain Carnac.

4th. Third Grand Division to be managed at Moorshedabad, and to consist of, Rajeshahi Eastern and Western Divisions, Rockunpore Collectorship, Chunnacolly ditto, Lushkerpore ditto, Jehanguirepore ditto, Caus Talooks, Rajemahl and Boglepore, including the Annexation lately made to the latter from Mongheer Currickpore, Jungleterry, and Districts under the Management of Captain Brook.

5th. Fourth Grand Division to be managed at Dinagepore, and to consist of, Dinagepore Silberries Purnea, Rungpore, Edsackpore, Baharbund, Toch Beyhar Rangamally.

6th. Fifth Grand Division to be managed at Dacca, and to consist of, Dacca, Sylhet, Arttya Cogmary, Burbazzoo.

7th. Sixth Grand Division to be superintended by the present Chief and Council at Patna, and to consist of the whole Province of Bahar, excepting the separated Districts of Mongheer, &c. as above mentioned.

8th. The Districts of Chittagong and Tippiurah to remain on their present Footing, under the Management of a Chief.

9th. A Committee of Revenue to be instituted at Calcutta for superintending the First Grand Division, to be composed of Two Members of Council, and Three Senior Servants, under them a Secretary, a Persian Translator, an Accountant, and Five Assistants.

10th. Councils of Revenue to be formed for superintending the 2d, 3d, 4th, and 5th grand Divisions, to be composed of a Chief and Four Senior Servants, under them a Secretary, a Persian Translator, an Accountant, and Three Assistants.]

11th. As the Detail to be conducted by the Committee at Calcutta will supersede the Necessity of a superior Attendant of the Khalsa, that Office to be abolished when the Provincial Councils have been all established.

12th. The Registry of the Khalsa is however still to remain, and the Royroyan to act therein under the collective Controul of the Council of Revenue as at present, and the immediate Controul of the Governor.

13th. The Office of Auditor, and of Accomptant General, should also continue; but the Accomptant General to have no Connection with the Committee of Revenue, further than receiving their Accounts as he does those of every other Grand Division through the Channel of the Council of Revenue.

(a) Vide supra, Page 1162.

[7 X]

14th. A

14th. A Duan to be appointed to each of the Provincial Councils, who shall be chosen by the Board, either from among the present Duans of the Districts, or such other Persons as they shall deem well qualified for that Office.—The Royroyan to act as Dewan, assisted by One of his Naibs, to the Committee of Calcutta.

15th. The Committee, and the several Provincial Councils, to correspond with the Council of Revenue, and their Duans with the Royroyan, and to act under their Orders, in every Respect, as the Collectors do at present. The Perwannahs of the Revenue Council to the Duans will of course be signed by the Governor in lieu of the Superintendent. All Sunnuds that may be resolved to be granted by the Superior Council of Revenue, shall be registered by the Secretary in a Book kept for that Purpose, and be issued under the Seal of the Khalsa, and the Signature of the Governor.

16th. The Collections in the Districts composing the Grand Divisions which are not the Seat of the Provincial Councils, to be managed by Naibs at such Stations as they may judge necessary. And as the immediate Responsibility of their Management rests upon the Provincial Councils, they shall be allowed the Recommendation of the Persons they think most proper for the Trust; but their Nomination shall proceed from the Board. N. B. The Committee at Calcutta, wherever Provincial Councils are mentioned, is always understood to be one, to avoid Repetition.

17th. The Naibs to receive their Orders from the Provincial Councils, which having been approved by the Majority of the Members, shall be issued under the Publick Seal, with the Signing of the Chief and the Dewan; their Correspondence and Accounts to be addressed to the Chief and the Dewan, and sealed with their Seals as Naibs.

Translation or Abstract of all such Letters and Accounts to be invariably made, and recorded at the publick Meetings of the Council.

18th. Each Provincial Council to be furnished with a Publick Seal for its Division; and all the Seals at present in the Hands of the Collectors to be returned to the Presidency.

19th. The Collectors of the Cosh Beyhar to be put upon the same Footing as Ramgur and Currickpore.—The Officers to receive their Orders solely from the Governor, and only to send their Accounts to the Councils of their respective Divisions, for the sake of Regularity.

20th. The Naibs of the Districts under each Provincial Council to hold Courts of Dewanny Adawlut according to the present Regulation, and transmit their Proceedings to the Provincial Councils, but Appeals in all Cases to be allowed from them to the provincial Sudder Adawlut of the Division without the 5 per Cent. Fee. These Courts of Provincial Sudder Adawlut to be superintended in Rotation by the Members who are not of the Council of Fort William; to decide ultimately on all Cases not exceeding 1000 Rupees (in this is included Malguzany Land, of which the Jumma or Produce is not more than 1000 Rupees; and alienated or free Lands, of which the Jumma is not more than 100 Rupees *): In Cases exceeding that Sum, an Appeal to be, as at present, to the Sudder Dewanny Adawlut. In all Cases the Provincial Councils at large may revise the Decisions of the superintending Member. Complaints against the head Farmers, Naibs of the Districts, Zemindars, and other principal Officers of the Government, relative to their Conduct in the Revenue, to be decided by the Provincial Councils, and entered on their Proceedings. If any of them think themselves aggrieved, they may apply ultimately to the superiour Council of Revenue at Calcutta. Sunnuds for Lands, whose Jumma is no more than above mentioned, may be granted by the Provincial Councils, under the public Seal and the Signature of the Chief, after being registered by the Secretary in a Book kept for that Purpose, of which a Copy shall be transmitted Monthly to the Presidency, and a complete Alphabetical Copy annually.

21st. Strict Orders shall be given in Writing to every Officer commanding the Sepoy Stations, forbidding them to detach any Sepoys, either singly or in Parties, for any Purpose whatever, beyond their Quarters, except when required on Military Service; to punish or confine any Person not appertaining to his Command; to lend or borrow Money; to take any Concern in Farms, Taalucs, or Securities; to purchase or sell, or contract to purchase or sell, any Article whatever, either in the District in which he resides or in any other; or to have Dealings of any Kind whatever with any Dewan, Zemindar, Farmer, Riot, or other Dependant or Officer of the Revenue.

The same Orders shall be published, to be observed by the other Officers, both European and Native, of the Battalion, and to all the Sepoys and Followers of it:—It shall be declared likewise, that the Commanding Officer shall be responsible for any publick Breach of these Orders by any Person whatever under his Command; and the Governor shall have the Power of recalling them, without assigning a Reason to them, or to the Board.

22d. The Officers of the Phozedarry Adawluts shall be forbid to hold Farms or other Offices in the Mossuffil; they shall be obliged to recede, on Pain of forfeiting their Employments, and it shall be declared criminal in any Person to officiate in the Courts of Adawlut in the Capacity of Naibs or Gomastahs for Principals non-resident.

23d. Complaints against the Officers of the Phouzdarry Adawluts to be made to the Governor, and to be referred by him to the Sudder Nizamut Adawlut for their Enquiry and Determination.

* N. B. An alienated or free Land of 100 Rupees annual Produce is valued at Ten Years Purchase, and consequently equal to 1000 Rupees; whereas in a Land paying Revenue, the Zemindar's Share is reckoned only 1-10th, and the other 9-10ths are the Government's; so that though its Produce be 1000 Rupees, it will yield him only 100 Rupees annual Profit.

24th. The Members of the Superior Council, whether in Calcutta or in the Divisions, to be restricted from every kind of Trade whatever, excepting Diamonds for Remittances to Europe; Goods purchased in Calcutta to be exported to Foreign Markets for Sale in Calcutta; and in Consideration of this Prohibition to be allowed 3,000 Rupees per Month. Each Member shall bind himself to the Observation of this Article under a Penalty of £. St^s 20,000.

25th. The Export Warehouse-keeper at Calcutta to be restricted from the Trade in such Articles as constitute the Company's Investment; and the Export Warehouse-keepers of the Divisions, and the Residents of Bowlea, Comercolly, Malda, Rungpore, Luckipore, and Colinda, from the same Articles within their respective Divisions or Districts.

26th. The Members and Assistants of the Provincial Councils, and the other covenanted Servants of the Company, residing in the subordinate Factories and out Districts, to be restricted from making Advances for Grain, or any such Articles as contribute to the Subsistence of the Natives, and cannot be dealt in without Oppression to them, such as Ghee, Oil, Fish, Jute, Matts, Straw, Bamboos, Beetle Nut, and Tobacco, which they shall purchase with ready Money only at the Capital Markets of the Country; and it is expected that the Chief of every Provincial Council will give particular Attention to the rigid Observance of this Regulation: And if any of the Servants in his Division, of whatsoever Rank, should deviate from it, or in any Respect carry on a Commerce oppressive to the Inhabitants, he is hereby authorized and required to address the Board of Calcutta on this Subject, independent of his Council, and, by his own Authority, to seize any other Person accused of committing any actual Violence on the Persons or Property of the Inhabitants, that he may take his Trial at the Provincial Court of Adawlut.

27th. It shall be made an Article in the Instructions given to the Chief and Council of every Division, that they make particular Enquiry concerning every Taaluc, or other smaller Portion of Land included within each District of their Division, but appertaining to some other District, whether of their own or any other Division; that they ascertain the Limits Malguzany, and Profits of the same; that in like Manner they obtain an Account of every Portion of Land belonging to either of the Districts of their Division, but not included in it, and that they report the same to the Superior Council, with the Names of the Proprietors, and every other Circumstance which may enable them to effect an Exchange or Alienation of these separated Lands on such Terms as may be satisfactory to the Owners, and to form a more complete and entire Arrangement of the Districts for the better Government and the easier Management of the Collections.

✶ [(a) It being the professed Intention of the Board to make the Plan now adopted subservient to that which they propose for a future and perpetual System, it is their further Design, that whenever the Accounts and Arrangements of any One Division shall be so regulated and completed as to enable them to bring the Controul down to the Presidency, the Provincial Council shall be accordingly withdrawn, and either continue to conduct the Business of the Division at the Presidency, or transfer it at once to the Committee. By such progressive Method an easy Change may be effected without the smallest Hazard of any Loss or Embarrassment, at the same Time that a Provision is made for the Admission of such other Improvements as the Honourable Court of Directors may enjoin, and which would either be precluded by any other Mode, or the new Measures which may have been established must be abolished to make Room for them, which would Occasion fresh Perplexities in the Revenue, and fill the Minds of the People with Apprehensions of perpetual Changes.

It has been already remarked, that the great Weight of Affairs with which the Administration is already loaded, will not admit of the immediate Introduction of the proposed System, and it is possible that it may still remain a Charge too great for One Body to manage, even with all the Regularity which Time and Experience can give it; but if it should be found so, the Collection will be better conducted at the Presidency by the same Provincial Councils, under the present Inspection of the Superior Council, than under the same Controul within the Districts, because of the dangerous Abuse which may be made of the personal Influence of the Members composing those Provincial Councils, and resident within their Divisions; neither will their Business suffer by the Distance of their Situation, except only in the Case of extraordinary Investigations, which may require the Presence of Individuals, or the Inspection of Mofussit Papers.

The Allowance which is proposed by the 24th Article for the Members of the Council, of 3,000 Rupees to each per Month, will amount when the Board is complete to 36,000 per Month, or 4,32,000 per Annum.—It is proposed that this Sum be paid from a Fund to be raised from the Trade of Ophium*, as resolved on this Day's Proceedings. It will be a reasonable Compensation for the Loss which the Members of the Superior Council may be supposed to sustain by being excluded from every Benefit of Trade, which they could not exercise, however disposed in themselves, without some Degree of Oppression. They will have more Leisure to attend to the Duties of their Stations, and the Chiefs of the Provincial Councils will be more at Liberty to check and correct any Irregularities of others, being under no Restraint on account of their own private Concerns. If it can be supposed that Men of the first Distinction in the Service, having accepted of such a Compensation, should, notwithstanding, so far forget the Principles of Fidelity and Honour, as to engage in any Concerns contrary to this Prohibition, the Jealousy of their Councils

* Sic in Orig.

(a) Vide supra, Page 1163.

will prove an effectual Bar to such a Design, unless they should agree in a Collusion with them, which it would be impossible to conceal. The Confidence which our Employers have generously reposed in our Attachment to their Service, renders it more particularly our Duty to express our Sentiments on a Subject of such Importance without Reserve, although our Declarations may admit of a Misconstruction against ourselves as Men. The Servants of the Company are not exempted from the Frailties and Wants of Humanity. If allowed the Liberty of Trade while they possess an unbounded Power, (and who shall bind those who constitute the Government itself?) their Trade will be a Monopoly and an Oppression.—If forbidden to trade without some Reparation for the Loss, and some allowed Means of acquiring a Livelihood, and even the Prospect of a Competency, the feeble Words of a publick Edict will not hold them, but they will, with little Scruple, break through them, and obtain those Ends by unallowed Means, because they will think that a Decree which imposes upon them the Necessity of perpetual Penury could not have been really intended for their rigid Observance; such having been, in many Instances, the fatal Practice of this Service.—We say fatal, because Laws and Restrictions which have no Coercion, and bear too hardly on the Passions for the common Sufferance of Mankind, inevitably defeat their own Purpose; they become totally disregarded, nor is it deemed an Impeachment of Morality to transgress them. And it is a Consequence as infallible, that where Men are once allowed to pass the Line of their prescribed Duty at their own Option, they will, by Degrees, extend the Latitude to the furthest Extremes of Corruption, Embezzlement, and Rapine.^(a) For these Reasons we have judged it advisable to withhold the Temptation of Oppression from those whose superior Influence would afford them the most ready Means of exercising it, and to secure their Forbearance by an equivalent and certain Income. Thus far we think ourselves warranted by the full Powers granted us by our Honourable Employers, although the Purposes to which they designed our Application of them are not distinctly ascertained. We should wish to extend the like Rule to the inferior Servants in Power, especially those of the Provincial Councils, by restraining them also totally from Trade, and making them proportionable Allowances; but we cannot proceed to such a Length without an express Authority, because we have no other Fund to indemnify the Company for such an Addition as this would make to their Expences, unless we were to apply the Profits of the Salt Trade to that Purpose, to which there is this Objection, that they are already appropriated, and referred to the Company for their Determination concerning them. We have therefore left the inferior Servants in Possession of the Privilege of a fair Trade, and we hope that the Distinction which we have made will prove a sufficient Guard against any great Abuse of it. The Exceptions which we made to the general Prohibition of Trade for the Members of the superiour Council, cannot be productive of any evil Consequences, and may be a necessary Encouragement to the Promotion of Trade.

In order to carry the temporary Plan into Execution, the Board is further agreed on the following Resolutions:

1st. That the Committee of Revenue at the Presidency be appointed as necessary to the Establishment of the other Arrangements, and that it do consist of the following Members:

	Philip Milner Dacres Esquire, President;	
	George Vansittart Esquire, Second;	
Messrs.	{ Henry Cottrell, William Harwood, Edward Goolding. }	Members.
	Mr. Peter Moore, Secretary and Accomptant;	
Messrs.	{ Henry Vansittart, Persian Translator; John Taylor, H. Checkely Plowden, Thomas Law, W. N. H. Hewit, George Gale, }	Assistants.

2d. That they do immediately assemble and take Measures for entering upon and executing their Charge. That the public Regulation already established, with those contained in 14th, 15th, 16th, 17th, 18th, 20th, 21st, 22d, 23d, 24th, 25th, 26th, and 27th Articles of the foregoing Plan, shall in general be the Rule of their Conduct; and that they do apply from Time to Time to the superior Council of Revenue for such further Instructions as may be required.

3d. That the Collectors of Nuddea, Jessore, Houghly, and Mahomedshahy be advised, that their Districts are put under the Management of this Committee, and that they are to return to the Presidency with their Assistants, whenever they shall have rendered their Accounts, and received Orders to that Effect from the Committee. The Collector of Mahomedshahy will afterwards remain in his Station under the Chief of the Cossimbuzar Factory.

(a) Vide supra, Page 1164.

4th. That the Provincial Councils of Revenue, in Conformity to the above Plan, do consist of the following Members and Assistants:

B U R D W A N.

Messrs. { John Graham Esquire, Chief;
John Bathoe, Second;
Alexander Higginson, Third;
John Holme, Fourth;
Samuel Lewis, Fifth.

Messrs. Assistants. { Mr. Thomas Graham, Secretary;
David Anderson, Persian Translator;
Charles Croftes, Accomptant;
William Taylor,
Day Host M^c Dowal,
William Wilkinson.

M O O R S H E D A B A D.

Messrs. { Samuel Middleton Esquire, Chief;
Edward Baber, Second;
William Maxwell, Third;
William Hosea, Fourth;
John Hogarth, Fifth.

Assistants. { Jacob Rider, Export Warehouse-keeper at Cossim;
Nathaniel Middleton, Secretary;
John Shore, Persian Translator;
James Barton,
William Cowper, } Accomptant Assistants to the Revenue Council,
John Chandler.

Assistants. { ——— Dyhely,
———— Burges, } Assistants to the Revenue Council;
———— Ives,
Samuel Wildman, Assistant to Cossimbazar Factory;
Sir John D'Oyly, Assistant to the Res^t at the Durbar.

D I N A G E P O R E.

Messrs. { William Lambert Esquire, Chief;
Herbert Harris, Second;
George Robertson, Third;
Anthony B. Goodlad, Fourth;
Francis Gladwin, Fifth.

D A C C A.

Messrs. { Richard Barwell Esquire, Chief;
Charles Purling, Second;
W. M. Thackeray, Third;
John Shakespear, Fourth;
W^a Holland, Fifth.

Messrs. { Mr. Francis Law, Export Warehouse-keeper;
Mr. Thomas Legh, Assistant.
Frederick Stuart,
Matthew Day,
George Hatch,
Henry Lodge,
Robert Crawford,
John Evelyn,
William Cator,
Joseph Cator, } Assistants to be arranged to the different * Ap^t ^{• Sic in Orig.}
partments of the Revenue and Factory by the
Chief.

5th. That the Council for the Dacca Division be furnished with the above quoted Articles of the Plan, and be immediately directed to assemble and enter upon the Execution of their Trust; but that they do not take upon them the Management of Cogmary, Attiya, and Burbazzoo, until

the Transfer can be regularly adjusted between this Council and the Council of the Dinagepore Division at the End of the Year, without Prejudice to the Revenue.

6th. That the Council of the Moorshedabad Division be also furnished with the above Extracts of the Plan, together with the 19th Article, and directed to assemble immediately; that the several Collectors of Luskepore, Chunacolly, Rokimpore, Boglepore, and Jehanquirepore, be advised that their Districts are put under the Management of this Council; that they are to render up their Charge of the Revenue to them, and, excepting such as are detained by other Appointments, return with their Assistants to the Residency.

7th. That the Councils for the Divisions of Burdwan and Dinagepore be directed to assemble at their Stations the End of the Month of February next, so as to enter upon the Execution of their Trust with the Business of the New Year's Collections; and that the necessary Orders in consequence shall then be issued to the several Collectors under these Divisions.

8th. That the Council of Patna shall immediately take upon them the Superintendence of the Province of Bahar, and order the Collector and Assistants to return to the Presidency as soon as they shall have adjusted their Accounts to their Satisfaction.

9th. That the President be requested to issue Orders for the Conduct of the Military Officers, as expressed in the 21st Article of the Plan.

10th. That the following Persons be appointed the Dewans of the several Divisions, (viz.)

Raja Rajebullub,	}	at Calcutta,
Gunga Goving Sind Naib,		at Burdwan,
		at Moorshedabad,
		at Dinagepore,
		at Dacca.

11th. That the Allowances to the Chiefs and Members of the Provincial Council, &c. be fixed as follows:

The Allowances to the Chiefs of the Provincial Councils are not to be drawn in the Zillas, but will be paid at the Presidency from the Fund to be appropriated for that Purpose.	To the Chiefs, as per Article 24, 3,000 per Month				Exclusive of the Allowances according to their Rank as they would receive in Calcutta, viz. a Sen' Merchant, Jun' Merchant, Factor, Writer.
	The Second	—	—	600 ditto	
	The Third	—	—	500 ditto	
	The Fourth	—	—	400 ditto	
	The Fifth	—	—	400 ditto	
	The Secretary	—	—	100 ditto	
	The Persian Translator	—	—	100 ditto	
	The Accomptant	—	—	100 ditto	
	The Export Warehouse Keeper	—	—	500 ditto	

The Assistants according to their Rank, as they would receive at the Presidency to be drawn at the Zillas, not from the Buxey.

12th. That Mr. Lawrell be appointed President of the Board of Customs on the Departure of Mr. Graham.

13th. That the following Gentlemen be appointed Members of the Board of Customs according to the original Resolution, that it should consist of the Four senior Servants under Council.

Messrs. Nicholas Grueber,
Charles Bentley,
Charles Stuart,
Nathaniel Bateman.

14th. That the Vacancies in the Offices at the Presidency, occasioned by the foregoing Arrangements, be filled up as follow:

Mr. Richard Sumner, Secretary to the Council of Revenue, on the Departure of Mr. Higginson;

Mr. George Hodgson, Assistant Secretary to ditto;

Mr. Isaac Baugh, Sub-Secretary to ditto.

Ordered, That the Secretary do transmit to the general Department a List of the above Appointments, and an Extract of such Part of the Resolutions as relate to the Export Warehouse Keeper; the other Arrangements which may be necessary to be made in consequence of the Orders of the Harcourt, to be completed in the General Department.

Ordered further, That the necessary Letters and Orders be immediately issued in consequence of these Resolutions, and that the Letters be entered at the Close of this Day's Proceedings.

To Philip Milner Dacres Esquire,
George Vansittart Esquire,
Messrs. { Henry Cottrel,
William Harwood,
Edward Goolding.

Letter to the
Committee of
Revenue at
Calcutta.

Gentlemen,

Having, in consequence of the Orders of the Honourable Court of Directors, thought it necessary to recall the Collectors, and to establish a new Mode of Superintendancy for collecting the Revenues of the Provinces of Bengal and Bahar, we have resolved, as a present Expedient, to divide the Provinces into Six Grand Divisions; each Division to be under the Management of a Council, consisting of a Chief and Four Members. The First of these Grand Divisions is to be managed at Calcutta, and to consist of the Calcutta Pergunnahs;

Houghly,
Idgelee,
Myfadel,
Tumlook,
Nuddea,
Jeffore,

Mahomedshahy, with the Talooks of Cantoonaagur, &c. and all Lands belonging to Persons of Credit whose constant Residence is in Calcutta; but this is meant only of Lands which are their own Property, not of such as they may farm or be Security for; and even in those the Administration of Justice must rest entirely with the Provincial Council in whose Division they may be situated.

For the superintending this Grand Division we have thought proper to constitute you a Committee of Revenue at the Presidency, agreeably to the under-mentioned Arrangement.

Messrs. { Philip Milner Dacres Esquire, President;
George Vansittart Esquire, Second;
Henry Cottrel, Third;
William Harwood, Fourth;
Edward Goolding, Fifth.

Messrs. { Peter Moore,
Henry Vansittart,
John Taylor,
H. C. Plowden,
Thomas Law,
W. N. H. Hewitt,
Roger Gale,

Assistants, which are to be arranged to the different Departments by the Chief, and Advice transmitted in what Manner they are stationed.

We direct that you do immediately assemble, and take Measures for entering upon and executing your Charge.

The public Regulations already established, with those contained in the accompanying Articles of our present Plan, are, in general, to be the Rule of your Conduct; and you are to apply from Time to Time to us for such further Instructions as may be required.—The Collectors of Nuddea, Jeffore, Houghley, and Mahomedshahy, are advised that their Districts are put under your Management, and they are to return to the Presidency, with their Assistants, whenever they shall have rendered their Accounts, and received Orders to that Effect from you, unless they should be detained by other Public Appointments.

We have thought proper to appoint the Royroyan to act as Duan to your Committee, and his Naib Gonga Govind Sing as his Deputy.

The Allowances to the Chief and Members of your Committee are fixed as follows:

To the Chief, as per Accomps Article, N ^o 24,			Rupees per Month.	
Second	Ditto	—	3,000	0 0
Third	Ditto	—	3,000	0 0
Fourth	Ditto	—	600	0 0
Fifth	Ditto	—	500	0 0
Secretary	—	—	400	0 0
Accomptant	—	—	100	0 0
Persian Translator	—	—	100	0 0
			100	0 0

You will please to observe, that the Allowances to the Chief and Second are not to be drawn until you receive our further Orders.

Your particular Attention is required to the 27th Article of the enclosed Regulations, and you will transmit us the Result of your Enquiries upon it, as soon as you have been able to perfect them.

We desire that you will observe, that although we have resolved immediately to adopt the above mentioned Plan, we mean it, and declare it to be only for a temporary Purpose, and introductory to any other more general and permanent one, which the Honourable Court of Directors or we may hereafter determine upon.

Letter from
the Board to
the Collector
of Nuddea.

To Mr. Henry Cottrell, Collector of Nuddea.

Sir,

We have now to advise you, that we have thought proper to put your Collectorship under the Management of a Committee which we have formed at the Presidency, of which is appointed President Mr. Dacres.

We, in consequence, direct you to return to the Presidency, with your Assistant, whenever you shall have rendered your Accounts, and received Orders to that Effect from the Committee abovementioned.

Letter to the
Collector of
Jeffore;
Ditto to the
Collector of
Mahomed-
shahy.

The same to Mr. Samuel Charters, Collector of Jeffore. Ditto to Mr. William Wynne, Collector of Mahomedshahy, with this Alteration in the Second Paragraph:—We, in consequence, direct you to deliver over Charge of your Collectorship to that Committee; after which you will remain in your Station at Comercoolly, as Assistant to the Chief of Cossimbuzar Factory.—The Assistant to your Collectorship will return to the Presidency.

Letter from
the Board to
the Collector
of Houghly.

To Mr. William Hosea, Collector of Houghly.

(The First Par^a as to Nuddea). We have in consequence to direct you to proceed to your Station at Moorshedabad, whenever you shall have rendered your Accounts, and received Orders to that Effect from the Committee above-mentioned, and delivered over the Charge of the Bucksh-bunder to the Phougedar of Houghly. Your Assistant is at the same Time to return to the Presidency.

Letter from
the Board to
the Provincial
Council at
Dacca.

To Richard Barwell Esquire.

Messrs.

{ Charles Purling,
W^m Thackery,
John Shakespeare,
William Hollond.

Gentlemen,

Having, in consequence of the Orders of the Honourable Court of Directors, thought it necessary to recall the Collectors, and to establish a new Mode of Superintendency for collecting the Revenues of the Provinces of Bengal and Bahar; we have resolved, as a present Expedient, to divide the Provinces into Six Grand Divisions, each Division to be under the Management of a Council, consisting of a Chief and Four Members: The Fifth of these Grand Divisions is to be managed at Dacca, and to consist of,

Dacca,
Syllhet,
Attya,
Cogonary,
Burbazzor.

For superintending this Grand Division, we have thought proper to constitute you a Council at Dacca, agreeably to the under-mentioned Arrangement, viz.

Richard Barwell Esquire, Chief;

Messrs.

{ Charles Purling, Second;
W^m Thackeray, Third;
John Shakespeare, Fourth;
William Hollond, Fifth.

Messrs.

{ Thomas Legh,
Frederick Stuart,
Matthew Day,
George Hatch,
Henry Lodge,
Robert Crawford,
John Evelyn,
William Cator,
Joseph Cator,

Assistants, which are to be arranged to the different Departments by the Chief, and Advice transmitted in what Manner they are stationed.

We direct, that you do immediately assemble, and take Measures for entering upon and executing your Charge. The public Regulations already established, with those contained in the accompanying Articles of our present Plan, are in general to be the Rule of your Conduct; and you are to apply from Time to Time to us for such further Instructions as may be required.

We have thought proper to appoint
your Grand Division.

Duan, and

Naib Duan of

The

The Allowance to the Chief and Members of your Council is fixed as follows :

To the Chief, as per accompanying Article N° 24, 3000 Rupees per Month.

Second	—	ditto	600	—	ditto
Third	—	ditto	500	—	ditto
Fourth	—	ditto	400	—	ditto
Fifth	—	ditto	400	—	ditto
Secretary	—	—	100	—	ditto
Persian Translator	—	—	100	—	ditto
Accomptant	—	—	100	—	ditto.

You will please to observe, that the Allowances to the Chief are not to be drawn until you receive our further Orders.

Your particular Attention is required to the 27th Article of the enclosed Regulations, and you will transmit us the Result of your Enquiries upon it, as soon as you have been able to perfect them.

We desire you will observe, that although we have resolved immediately to adopt the above-mentioned Plan ; we mean it, and declare it to be only for a temporary Purpose, and introductory to any other more general and permanent one which the Honourable Court of Directors or we may hereafter determine upon.

We have thought proper to appoint Mr. J. Hogarth Fifth of the Council of Moorshedabad, to which Station you will direct him to proceed with all convenient Expedition.

Fort William, 23 November, 1773.

We are, &c.

To Samuel Middleton Esquire,

Messrs. { Edward Baber,
William Maxwell,
William Hosea,
John Hogarth.

Letter from
the Board to
the Provincial
Council at
Moorsheda-
bad.

Gentlemen,

(With the Preamble ending with) " consisting of a Chief and Four Members," the Third of these grand Divisions is to be managed at Moorshedabad, and to consist of

Raadshahy Eastern and Western Division,

Ruckenpore Collectorship,

Chunacolly — ditto

Luckerpore — ditto

Jehanguiropore ditto

Khas Talooks — ditto

Rajemehall and Boglepore, including the Annexation lately made to the latter from Mongheer Curruckpore, Jungleterry, &c. Districts, under the Management of Captain Brooke.

For the superintending this grand Division, we have thought proper to constitute you a Council at Moorshedabad, agreeably to the under-mentioned Arrangement, (viz.)

Samuel Middleton Esquire, Chief;

Messrs. { Edward Baber, — Second ;
William Maxwell — Third ;
William Hosea — Fourth ;
John Hogarth — Fifth.

Messrs. { Nathaniel Middleton — Secretary ;
John Shore, — Persian Translator ;
James Barton — Accomptant ;
William Cowper ;
Henry Chandler, — } Assistants to the Revenue Council ;
John Dynely, — }
Edward Eyre Burgefs — }
Edward Otto Ives — }
Samuel Wildman, — Assistant at Cossimbuzar ;
Sir John D'Oyly — Ditto to the Durbar.

We direct that you do immediately assemble and take Measures for entering upon and executing your Charge. The Public Regulations already established, with those contained in the accompanying Articles of our present Plan, are in general to be the Rule of your Conduct ; and you are to apply from Time to Time to us for such further Instructions as may be required.

The Collectors of Ruckunpore, Chunacolly, Lushkerpore, Jehanguiropore, Rajemehall, and Boglepore, are advised that their Districts are put under your Management, and they are to leave their Collectorships with their Assistants whenever they shall have rendered their Accounts, and received Orders to that Effect from you. The Collector of Ruckenpore will remain in his Station of Collector of the Customs at Moorshedabad. The Collector of Chunacolly will continue to superintend the

Mint at the City, and the Collector of Lushkerpore and Jehanguiropore, the former will remain in his Station at Bauleahas as Assistant to the Chief at Cossimbuzar, and the latter as Resident at Maulda Factory.

We have thought proper to appoint Duan, and Naib Duan, of your Grand Division. The Allowances to the Chief and Members of your Council, are fixed as follows :

To the Chief, as per accompanying Article N° 24, 3,000 Rupees per Month.

Second	—	ditto	600	—	ditto
Third	—	ditto	500	—	ditto
Fourth	—	ditto	400	—	ditto
Fifth	—	ditto	400	—	ditto
Secretary	—	—	100	—	ditto
Accomptant	—	—	100	—	ditto
Persian Translator	—	—	100	—	ditto.

You will please to observe, &c. (as per the Three last Paragraphs of the Letter to the Grand Division at Calcutta).

Board's Letter
to the Collec-
tor of Ruck-
enpore.

To Mr. W. B. Martin, Collector of Ruckunpore.

Sir,

We have now to advise you, that we have thought fit to put the Collectorship of Ruckunpore under the Management of a Council which we have formed at Moorshedabad, of which Mr. Middleton is appointed Chief.

We have in consequence to direct you to deliver over the Charge whenever you shall have rendered your Accounts, and received Orders to this Effect from the Council above mentioned, after which you will remain in your Station of Collector of the Government Customs at Moorshedabad, acting therein under our Orders and those of the Board of Customs; your Assistant will return to the Presidency."

Board's Letter
to the Collec-
tor of Lushker-
pore.

To Mr. Thomas Pattle, Collector of Lushkerpore.

(The First Part the same as the above, the latter Part altered to), "After which you will remain in your Station at Bauleah as Assistant to the Chief of Cossimbuzar: Your Assistant being appointed an Assistant to the above mentioned Council of Revenue, will accordingly proceed to his Station."

Board's Letter
to the Collec-
tor of Jehan-
guirepore.

To Mr. Thomas Henschman, Collector of Jehanguiropore.

"After which you will remain in your Station as Resident of Malda Factory."

Board's Letter
to the Collec-
tor of Chuna-
colly.

To Mr. James Irwin, Collector of Chunacolly.

"After which you will remain in your Station of Superintendant of the Mint at Moorshedabad, acting in that Capacity under our Orders.

Board's Letter
to the Collec-
tor of Rajeme-
hall.

To Mr. James Barton, Collector of Rajemehall, &c.

"After which you will proceed to your Station at Moorshedabad, and direct your Assistants to return to the Presidency.

Board's Letter
to the Chief
and Council at
Patna.

To Thomas Lane Esquire,
George Hurst,
Robert Palk,
Simeon Droz,
Evan Law.

Messrs. {

Gentlemen,

(With the Preamble ending with) "consisting of a Chief and Four Members"—the Sixth of these Grand Divisions is to be managed at Patna, and to consist of the Bahar Province, excepting the Separations which have already taken Place of Part of Mongheer Curruckpore Jungleterry Districts, Ramgur, Palamore, &c.

For the superintending of this grand Division we have thought proper to constitute you a Council at Patna, agreeably to the under-mentioned Arrangement.

Thomas Lane Esquire	—	Chief;
George Hurst	—	Second;
Robert Palk	—	Third;
Simeon Droze	—	Fourth;
Evan Law	—	Fifth.

Your

Your present Number of Assistants are to be continued, and they are to be arranged by you to the different Departments, and Advice transmitted in what Manner they are stationed.

The public Regulations already established, with those contained in the accompanying Articles of our present Plan, are, in general, to be the Rule of your Conduct, and you are to apply from Time to Time to us for such further Instructions as may be required.

You will advise the several Collectors in the Bahar Province that their Districts are now put under your immediate Management, and that they are to return to the Presidency with their Assistants whenever they shall have rendered their Accounts, and received Orders to that Purpose from you.

The Allowance to the Chief and Members of your Council is fixed as follows (Vide Dacca Letter to the End).

To John Graham Esquire, President, &c. Members of the Board of Customs.

Gentlemen,

This serves to advise you, that we have thought proper to appoint Messrs Nich^s Grueber, Charles Bentley, and Nath^l Bateman, Members of your Board, in the Room of Messrs. Palk, Baber, and Lloyd.

Fort William, 23d Nov^r 1773.

We are, &c.

Warren Hastings,
W. Aldersey,
P. M. Dacres,
James Lawrell,
H. Goodwin,
J. Graham,
George Vansittart.

Board's Letter
to the Presi-
dent, &c. of
the Board of
Customs.

A P P E N D I X, N^o CXXXV.

Book 108. Page 395.

Extract of a Letter from the Court of Directors to the Governor General and Council at Fort William in Bengal, dated London, 5th February 1777, beginning at Page 395.

Par. 8. We apprehend that a sudden Transition from one Mode to another, in the Investigation and Collection of our Revenues in Bengal, may have alarmed the Inhabitants, particularly the native Zemindars and Landholders, lessened their Confidence in our Stability, and been attended with other Evils; yet, as it is acknowledged on all Hands to have produced the good Effect of ascertaining, with a sufficient Degree of Precision, what Revenue may be collected from the Country without Oppression, we shall avail ourselves of this Information, and are well pleased to find it in our Power to yield proper Relief to the Natives, without involving the Company in the least Inconvenience.

Additional
Paragraphs re-
lative to the
letting of
Lands in Ben-
gal.

9. From the Inequality of natural Advantages possessed by the Natives in the several Districts, from Calamities experienced in a different Degree by Loss of Inhabitants in the late Famine, and from a Variety of other local Causes, we fear it will be difficult, if not impossible, to lay down any Plan, which shall be found applicable in all Cases, and equally beneficial to every Part of the Country; much must necessarily be left to your Prudence, as your Conduct on many Occasions will be influenced by temporary Circumstances; we shall therefore only point out such Regulations, as from the Materials before us appear proper to be adopted in disposing of the Lands of Bengal.

10. Without entering minutely into the Reports made by the Chiefs of Provincial Councils, we are happy to find by Estimates founded upon, and supported by Accounts of actual Receipts and Disbursements, with other Documents of decisive Authority, that we need not entertain the least Apprehension of a Disappointment in any reasonable Expectation formed by us respecting the Revenues of Bengal, and of their Sufficiency under proper Management, unless in Times of publick Calamity, to support our Government, to provide the most ample Investments, and to afford considerable Assistance to our other Settlements.

[(a) 11. The Distance of many Districts from Calcutta will render it necessary for Zemindars or Farmers to treat with Provincial Councils, or other Agents of the Company on the Spot; but it is our Order, that no Agreements for Lands or Revenues, wherein the stipulated Amount shall exceed * Rupees, be finally concluded, until reported to, and authorized by the Governor General and Council.

* Sic in Orig.

12. Having revoked our Orders to let the Lands to the highest Bidders, and signified our Pleasure to have them occupied by hereditary Zemindars, where it can be done with Security to the Revenue, and being desirous that they should enjoy their Zemindaries on Terms sufficiently

(a) Vide supra, Page 1168.

moderate to enable them to maintain a Degree of Respect amongst their Dependants, we direct that you keep this Idea in view in every Agreement to be made with the said Zemindars; we cannot, however, empower you to make a general Reduction or Abatement of any specific Sum upon the whole Jummah, but rather wish you to be guided in such Reductions, where they are absolutely necessary, by an Enquiry into the Amount of Mhatutes, Aboabs, or additional Taxes or Collections of any Kind, imposed upon the Districts since the Company's Accession to the Duanny, and to abolish the Whole or such Part thereof as shall fully appear to be an Oppression upon the Country. (a)]

13. We think that the Sale of Part of the Zemindaries is not always an advisable Measure to realize any Balance incurred by Zemindars, for, as the Lot to be sold must bear a Proportion to the Amount of such Balance (it being unjust to sell more than necessary) the Proprietor of a small Tract may be subjected to Difficulties from the Exercise of the Zemindar's remaining Authority in his own District; we are therefore of Opinion that no Zemindary, except of moderate Extent, ought to be dismembered if it can possibly be avoided, but that it would be far more eligible for the Whole to stand charged with the Balance incurred, and that, if deemed necessary, the Zemindar's Authority and Interest should be totally suspended, and a Deputy appointed to manage his Affairs till all his Debts to Government are fully paid and satisfied, when the Zemindary should be restored entire to him or his Heirs,

* Sic in Orig. * and not dismembered if it can possibly be avoided.

14. As the Inhabitants of the Duanny Lands, and particularly of the distant Provinces, are represented more indigent than those nearer the Seat of Government, you will be careful to yield them such Relief as shall be requisite in their particular Circumstances.

Committee
Correspondence,
17th
Jan. 1777.

[(b) 15. Although we do not, for the present, think it expedient to let the Lands on Leases for Lives, or on Terms more permanent than those already specified, it is nevertheless our earnest Desire to impress the Zemindars and Renters with a full Confidence in the Justice of our Proceedings, and particularly to convince them, that while they behave with Honour to us, and with Kindness to their Under-Tenants and Cultivators, they shall most certainly experience our Favour, and that nothing but a contrary Conduct can ever subject them to our Displeasure. We therefore direct, that wherever Lands have been let at a reasonable Rent, and the Zemindar or Renter has fulfilled his Engagement to your Satisfaction, no such Person be dispossessed of Lands, or compelled to pay an advanced Rent, without the most substantial Reasons for such Advance, and even then he shall have the Preference of all others, and be suffered to continue at a moderate additional Rent; but in all Instances where such increased Value shall not be considerable enough to become an Object of Consequence to Government, no Zemindar or Renter shall be dispossessed or molested, but permitted to enjoy the Fruits of his Industry and Improvements, and to renew his Lease or Agreement from Year to Year without any Increase of Rent.]

16. We direct that in every Agreement for Lands, Care be taken that the principal Farmer or Zemindar be obliged to grant Pottahs to his Ryots or Under-Tenants, specifying the exact Amount to be paid by each; and that every Breach of this Regulation shall subject the Principal, if a Farmer, to the Loss of his Farm, or if a Zemindar, to the Loss of his Zemindary; and it is our further Order, that a proper Form for Pottahs be prepared by you, and that no Pottah be deemed legal or binding on the Parties, unless made out exactly in the Form prescribed.

17. If the Repairs of Dams, Banks, and Bridges, commonly called Poolbundy, cannot be safely entrusted to the Care of Zemindars or Farmers, you are to make an Estimate of the Expence that may be incurred on such Service, and to fix the Jumma accordingly; but when fixed you are not to make any additional Assessment, or suffer any to be imposed, or any separate Collection to be made on that Account, on any Pretence whatever.

18. We direct that you endeavour to reform all Abuses in Grants of Charity Lands; and it is our Order, that no Zemindar's Grant whatever shall exempt such Lands from making good the Jummah, if the Zemindar shall at any Time fall in Arrear to Government.

[(c) 19. If you are fully convinced that the Establishment of Provincial Councils has not answered, nor is capable of answering the Purposes intended by such Institution, we hereby direct you to form a new Plan for the Collection of the Revenue, and to transmit the same to us for our Consideration.]

Signed at the End of Letter,

Henry Savage,
Jas. Moffatt,
Thos. Rumbold,
T. B. Rous,
John Smith,
Ben. Booth,
G. Wombwell,
Joseph Sparkes,

John Roberts,
Wm. James,
Fredk. Pigou,
J. Stables,
George Tatem,
George Cuming,
Rd. Hall,
Samuel Peach.

(a) Vide supra, Page 1168.

(b) Vide supra, Page 1169.

(c) Vide supra, Page 1165.

A P P E N D I X, N° CXXXVI.

Book 216, Page 5.

Fort William, the 25th October 1774.

At a Council, Present,

The Honourable Warren Hastings, Governor General, President;

Lieutenant General John Clavering,

The Honourable George Monson,

Richard Barwell,

Philip Francis,

} Esquires.

Secret Dept.
Tuesday.

The following Minute, delivered into Council Yesterday by the Governor General, being referred for Consideration to this Department, is now recorded, having been sent in Circulation to the different Members of the Board.

Gentlemen,

All the Members of this Council being now assembled, I could wish to point out some general Plan for carrying into Execution the Regulations of the new System of Government agreeably to the Instructions received from the Company; but upon an attentive Review of the various Subjects which occur, I find it necessary to select such particular Parts of them as seem to claim your earliest Notice, reserving the rest for future Consideration, to be taken up in the Order in which their respective Importance, or particular Exigencies may point out. I shall take the Liberty to accompany every Proposition with a brief Relation of such Circumstances and such past Transactions as have any Relation to it, and are necessary to be known for the Purpose of forming your Resolutions upon it. I mean not, Gentlemen, to preclude any other Member of the Council from offering any Point for present Deliberation which, in his Judgment, may claim a Preference in Point of Time above those which I may wish to introduce; I only propose this Method as the most likely to facilitate the Dispatch of Business, which may be retarded by undertaking too many Subjects at the same Instant. It will unavoidably take some Time to arrange and perfect the new System of this Administration. In the mean while the current Affairs will require your daily Assistance to keep them in Motion; and in both—I mean both in forming the new Mode of Government, and conducting the daily Business, you will find it necessary to consult the Records of the former Administration for the Sake of due Connection and Consistency. I desire also to shorten the Time and lessen the Trouble of such a Search among the voluminous Books of Consultations, by the Mode I have proposed of laying before you a succinct View of each Subject, with References to the Consultations, for the successive Orders which have been issued, and the Advices which have been received concerning them. I think it my Duty to add, and I think I may do it without presuming too much upon the Experience which I have acquired in the Affairs of this Government, that I shall be at all Times happy to assist any Member of the Council with my Communications upon any Point upon which he may desire to be so informed.

The Governor's Minute on the Revenues and Politics of the Country.

Professions of Zeal, and Solicitude for the public Good, are too commonly made use of to be received with implicit Credit; but I feel my own Honour and my own Interest so intimately blended with the successful Issue of the Measures of this Government, that I may with Truth, and without Hazard of having my Declaration suspected, affirm, that I have not a Wish even for myself which has not the Good of the Company for its immediate Object, and my own ultimately as derived from it. I believe I may safely conclude the same for the other Gentlemen embarked with me in this great Undertaking; and I have the most thorough Confidence in your Disposition to unite with me in the Prosecution of the Company's Interests, while I, with the strictest Sincerity and Cordiality declare, that nothing on my Part shall be wanting to render that Union effectual.

The Points which I shall now beg Leave to submit to your Consideration are, first, the Mode of conducting the Business of the Revenue, and next the Political System of these Provinces.

[(a) The General Mode which is at this Time established for the Management of the Collections, is as follows:—The Provinces are formed into Six Divisions, each comprehending several inferior Districts, under the Direction of a Chief and Council; these receive their Orders from the Board at large, and report to them their Proceedings in a separate Department, called "A Council of Revenue;" and for the greater Facility of dispatching Business with the Inhabitants, and for the Preservation of the ancient Forms and Rules of Office, a Dewan, or Minister of the Revenue, is appointed to each Division, who is joined to the Provincial Council, and keeps all the Accounts and Records of the Country Languages: Native Superintendants are also appointed to each District of the Provincial Divisions, with the Title of Naibs, and correspond with the Provincial Councils and Dewans. The Dewans also transmit their Accounts and Proceedings to an Office of ancient Institution, lately transferred from the City of Moorshedabad to Calcutta, named "The Khalsa," which is under the Charge of an Officer, intitled, "The Royroyan," who occasionally sits at the Meetings of the Council of Revenue, and is the Channel of Communication between the Board and the Dewans, transmitting to the latter the Counterparts of the Orders of the

(a) Vide supra, Page 1165.

Board which are sent to the Provincial Councils, and receive their Answers. The Exceptions to this general System are the Province of Chettagong, which, from its remote Situation, and small Revenue, has been left under the single Charge of the Chief of the Factory, and the Districts of Pallamow and Ramgur under Captain Carnac, and of the Jungulterry of Curruckpore, &c. under Captain Browne. These may be properly termed Military Collectorships. They are composed of the wild and mountainous Parts of the Country, which have been lately reduced to a State of Submission to Government, and require the continual Presence of a military Force to keep them in Subjection. The Revenue which they yield is inconsiderable; but the Possession of them is a Security to the Peace of the cultivated and more civilized Lands in their Neighbourhood, which, till their Reduction, were continually exposed to the Ravages of the wild and lawless People inhabiting them. With these military Collectors the Correspondence was carried on by the Governor only; but according to the Instructions now received from the Company, it seems requisite that it should in future be conducted by the Council at large.

The Plan of the general Establishment for conducting the Revenue, and the Records explaining the Appointment, Object, and Progress, of the military Collectorships, will be found in the following Consultations and Papers. (a)

- No. 1. Plan and Establishment of the Six Provincial Councils of Revenue, and the Collections of Chittagong. Con^a 23d Nov^r 1773.
2. Further Regulations to be observed by these Councils of Revenue. 12th January 1774.
3. Captain Carnac's Letter to the Governor, containing a Narrative of the Pallamow and Nagpore Countries, dated Ramgur, 12th August 1774.
4. Captain Carnac's Report of the Method in which he has settled the Revenues of these Countries. 4th January 1774.
5. Further Report from Capt. Carnac of a Settlement of these Districts concluded for Three Years. 3d May 1774.
6. The Council of Burdwan report the Death of the Rajah of Ramgur, in Consequence of which his Son is ordered down to receive the Appointment of his Father. 20th Sept^r 1774.
7. Orders to Patna, Mongheer, and Capt. Browne, relative to settling the Boundaries of the Jungulterry Districts. 4th Oct^r 1774.
8. Captain Brooke's Narrative and Minute relating to these Districts. 6th Sept 1774.
9. The Governor's Letter recommending the Separation of the Districts from under the Patna Council to form the Line of the Jungulterry Districts. Conf^a 15th Oct^r 1773.
10. Adjustment of the Boundaries of the Beerbhoom Jungulterry Lands formerly farmed by the Raja. 30th Aug^r 1774.

[(a) I must beg Leave to conclude this Subject with earnestly offering my Advice for the Continuation of this System in all its Parts, with such Alterations only as the late Change in the Government has rendered indispensibly necessary. Innovations are always attended with Difficulties and Inconveniences: Innovations in the Revenue, with a Suspension of the Collections, and a Change, at this Season of the Year, would be particularly dangerous, as the Time of the heaviest Payments is now approaching. For the same Reason, your speedy Determination upon the future Mode of managing and collecting the Revenues would prove of essential Service.

The Court of Directors have been advised of the Formation of this Establishment, in Consequence of the Orders transmitted to us in their Letter of the 7th April 1773; and we may shortly hope to be furnished with their final Determination concerning it. I must likewise recommend the Continuance of the Separation which was originally made of the Revenue Department from the other Offices of the Government, as the only Means by which it can be regularly conducted; and as there is no Branch of the Company's Affairs * in which their Interests so essentially depend, I propose that the Council do assemble for the Conduct of it in the same Manner as was practised by the late Council of Revenue.] It will be necessary to form other subsidiary Regulations for separating the Revenue from the Commercial Department, and preventing Competitions between them, and to determine what Servants shall be employed in the Revenue Branch, that the Board of Trade may be enabled to make Choice from amongst the Rest such as will be required for conducting the Commercial Business.

Same Consultation, Page 38.

The Board now resume the Consideration of the Governor General's Minute of Yesterday, which stands recorded on the Commencement of this Day's Proceedings.

The Board are of Opinion, that the established Mode of collecting the Revenue at this critical Season, when the greatest Payments are made, ought to be continued; Innovations in that Department, at the Commencement of a new Administration, may occasion a Defalcation, and increase the Balances, as the Farmers may be induced to withhold their Rents, in Expectation that a Change may prove advantageous to them. By allowing a full Operation to the present System, Time will be given to the Gentlemen arrived from Europe to make themselves acquainted with that essential and important Branch of Government, and to observe the Perfections or Imperfections of the Plan for collecting the Revenue; the Board therefore do not mean to preclude themselves from making such future Alterations in this Department, as further Experience and

(a) Vide supra, Page 1165.

more mature Deliberation may suggest to them, until any Order may arrive from the Court of Directors relative thereto.

Ordered, That a Copy of the First Part of the foregoing Minute, and a Copy of this Resolution, be transmitted to the Board of Revenue.

Agreed, That the Purport of this Resolution be notified to all the Provincial Councils, and the Committee at Calcutta, by the Board from the Revenue Department.

Signed at the End of the Consultation,

Warren Hastings,
J. Clavering,
Geo. Monson,
Richard Barwell,
P. Francis.

A P P E N D I X, N^o CXXXVII.

Book 177.

Letter from the Governor General and Mr. Barwell to the Court of Directors, dated the 28th March 1775, and inclosing a Plan for the future Settlement of the Revenue.

To the Honourable the Court of Directors for the Affairs of the Honourable United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

In consequence of a Resolution passed at the Board of Revenue on the 11th instant, we have drawn up, with as much Accuracy as our joint Experience and the narrow Compass of Time allowed us, in the Midst of other pressing Avocations, would permit, a Plan for the future Settlement of the Revenue, which we have the Honour to transmit you enclosed.

We have committed the Charge of this Address to Captain Tryon, having concluded it too late for the Packet.

We are, with great Respect,
Honourable Sirs,

Your most obedient and most faithful Servants,

Fort William,
28th March 1775.

Warren Hastings,
Rich^d Barwell.

A Plan for a future Settlement.

§ (" From the Company's Acquisition of the Dewannee, it had been customary to make an annual Settlement of the Revenue of the several Districts of Bengal. The principal Zemindars, and also the Chief People of the Country, assembled at the City at the holding of the Pooniah in the Months of April and May. A Settlement was then concluded in some Places with the Zemindars themselves, in others with Persons who were appointed to the Charge of the Collections, under the Names of Aumils. These Aumils having each executed an Agreement to pay a certain Sum of Money into the Treasury of Moorshedabad, according to the stated Periods specified in the Kistbundy, were sent into the Country to form the Mussful Settlement, and carry on the Collections as they judged most expedient for realizing the Revenue for which they had engaged.

" On the Appointment of the Company's covenanted Servants as Collectors, a Measure which took Place in 1770, and on repeated Complaints of the Oppressions which had been committed by the Aumils, the Engagements with them were in general discontinued, and it was left to the Collectors to make a Settlement, for the most Part for One Year, in their several Districts, on the best Terms they could obtain.

" In 1771 another One Year's Settlement was made, partly by the Collectors, and partly by Members deputed by the Council of Moorshedabad. When the Management of the Revenues was the Subject of the Deliberations of the Board in the Year 1772, it was unanimously agreed, that the System of an annual Settlement was not calculated for the Prosperity of the Country; and the yearly Attendance of the Zemindars at the City was deemed an unnecessary Expence, which ultimately fell upon the Company.

" A Man of little or no Property being appointed an Aumil, executed an Engagement to pay 10 or 15 Lacks of Rupees, was invested with full Authority for collecting it, and had no Interest in the Welfare of the District any longer than for the single Year of his Appointment. The Settlements which were made with the Zemindars themselves were in like Manner for One Year only. If the Lands went to Decay, the next Year's Revenue was proportionably augmented.

" Arguments are not necessary to prove that such a System must naturally produce Oppression, and be a Check to the Cultivation of the most valuable Articles of Husbandry. It was resolved to let out the Country on Leases of Five Years, that the Farmers might be induced, by Motives of Self Interest, to attend to its Improvement. They were granted to such responsible Persons as offered the most advantageous Terms; a Preference being reserved to the Zemindars, in case

(a) Vide supra, Page 1171.

“ their Proposals were equal to others. Under this System of farming the Burdwan Province had
 “ been greatly improved, and its Value ascertained, since its Cession to the Company.

“ It was hoped that the same good Effects would be produced in the rest of Bengal.

“ The ascertaining of the Value of the several Districts has been sufficiently accomplished; but
 “ we will not say the desired Improvement has in general taken Place. It has been chiefly ob-
 “ structed by a Circumstance which could not be foreseen; we mean, the Farmers having * having
 “ engaged for a higher Revenue than the Districts could afford.

“ The following is the Plan which we recommend to be adopted at the Expiration of the
 “ present Leases.

“ 1st. That all new Taxes which have
 “ been imposed upon the Ryots in any
 “ Part of the Country since the Com-
 “ mencement of the Bengal Year 1172
 “ (or 1764 and 5), being the Year in
 “ which the Company obtained the De-
 “ wanny, be entirely abolished.

“ 1st. Whenever any Occasion has arisen, or any
 “ Pretence been found to levy a new Tax upon the
 “ Ryots, it has been the Custom of the Zemindars
 “ and Amils to continue to collect it, whether the
 “ Occasion has remained or not. By this Means
 “ their Rents have been constantly encreasing. This
 “ has been an immediate Distress to the Ryots, and
 “ must have ultimately affected the Manufacturers
 “ and all other Ranks of People, by raising the
 “ Prices of the several Articles produced by the La-
 “ bour of the Ryots.

“ The Abolition we conceive would be an imme-
 “ diate Ease to the Ryots, would give Life to In-
 “ dustry, and would tend to lower the Prices of the
 “ Bengal Manufactures.

“ A few of the latest Impositions were abolished
 “ by the Committee of Circuit when they formed
 “ the Five Years Settlement; but the then Cir-
 “ cumstances of the Company did not admit of
 “ their taking any Measures which would have been
 “ attended with an immediate Diminution of a more
 “ considerable Part of the Revenues.

“ The Amount of the Taxes imposed since the
 “ Acquisition of the Dewanny will hardly be less than
 “ 15 Lacks of Rupees. We do not imagine that
 “ any Part of Bengal has been exempted from them,
 “ except perhaps the District of Burdwan and the
 “ 24 Purgunnahs. This Accumulation of Taxes was
 “ practised to a still greater Degree in the 10 or 15
 “ Years preceding the Company's Dewanny than it
 “ has since; but it would be difficult to ascertain them
 “ exactly at such a Distance of Time, and their Abo-
 “ lition would occasion a greater immediate Loss than
 “ could be afforded.

“ Subsidiary Regulations will be necessary to secure
 “ the Ryots in the Engagement of the Relief proposed
 “ for them; these would be easily formed if the Plan
 “ itself were approved. It is unnecessary to enter into
 “ a Detail of them at this Time.

“ 2d. That the 24 Purgunnahs be sold
 “ as Zemindarries by public Auction, in
 “ Lots, not exceeding a Jumma, or Rent-
 “ roll, of 20,000 or 30,000 Rupees a Year.

“ 2d. The Sale would raise a large Sum of Mo-
 “ ney, and there is no Doubt that the Lands would
 “ be greatly improved in the Hands of Zemindars
 “ on the permanent Footing which we have recom-
 “ mended. It would then be their Interest to attend
 “ to the Cultivation of the most valuable Articles of
 “ Husbandry, which require Time to bring them to
 “ Perfection, and to submit to present Expences for
 “ the sake of future Profit. We would recommend
 “ too, that Europeans be allowed to be Purchasers,
 “ provided they could be made amenable to the Re-
 “ venue Courts, and subject to the same Regulations
 “ as the Natives with Respect to the Payment of
 “ their Rents and the Treatment of the Ryots. Being
 “ of a more enterprising Spirit than the Natives, they
 “ would be more likely to introduce new Manufac-
 “ tures, and even to import an Accession of Inha-
 “ bitants from foreign Countries, and they would in
 “ Time become an Addition of Strength to the British
 “ Empire in India.

“ In

" In the Regulations laid down for the Settlement
 " of 1772 we concurred in a contrary Proposition ;
 " because at that Time the Mayor's Court and the
 " Courts of Session, to which alone Europeans were
 " amenable, had no Jurisdiction beyond the Limits
 " of Calcutta or the Factories of Trade, although
 " they had a sure Appeal to the Mayor's Court for
 " any Acts of Government passed against them.
 " This Defect in the Authority of Government has
 " been effectually removed by the Institution of the
 " supreme Court of Judicature."

[3d. We reckon the Charges of Collection at
 5 per Cent. ; and 10 per Cent. is their just Profit as
 Zemindars. If any Taxes have been imposed since
 the Commencement of 1772, these must be deducted
 before the future Revenue is settled. Aumeens sent
 into the Purgunnahs immediately on the Expiration
 of the present Leases, would probably ascertain the
 Collections without Difficulty, as there would be no
 one interested to prevent it.

4th. An annual Encrease would put the Ze-
 mindar to Difficulties, which would eventually pro-
 duce Oppression and prevent Improvement; and
 Deductions would become necessary, as at present,
 in unfavourable Seasons. If the Revenue be fixed,
 the Profits of One Year will compensate for the
 Losses of another ; and should the Zemindar, through
 his own Misconduct, be at any Time deficient in his
 Payments, a Purchaser would never be wanting to
 take the Zemindary on Terms which would secure to
 Government its just Revenues.]

(" 5th. The Increase proposed is very moderate ;
 " but we do not think it could be rendered greater,
 " consistently with the Value which we would wish
 " to be set upon Landed Property ; for upon this
 " we deem the whole Success of our Plan to de-
 " pend.

" It cannot, we think, be reckoned an Injustice,
 " that the Successor should at any Rate pay the
 " same Revenues as his Predecessor. If the Ze-
 " mindarry is not worth holding on those Terms,
 " he will be at Liberty to sell or relinquish it ; it is
 " a necessary Regulation, lest the Successor should
 " insist upon a Hustbood, and by Influence and
 " Bribery get the Value of it reported much lower
 " than the Truth, and so defraud the Govern-
 " ment.

" Was every Zemindar required to deliver an-
 " nually an exact Account of his actual Collections,
 " under Pain of forfeiting his Zemindarry, it might
 " prevent the Necessity of ever having Recourse to
 " a Hustbood ; but we apprehend such a Clause
 " would occasion an Alarm, and discourage People
 " from purchasing.

" We propose the Expence of the Hustbood to
 " be paid, Half by the Government and Half by
 " the Zemindar, that both may be induced to an
 " amicable Adjustment.

" If the preceding Zemindar had possessed the
 " Estate but a short Time, the Government ought
 " to confirm it to his Successor without any En-
 " crease : If he had possessed it a great Number of
 " Years, and no particular Circumstance had hap-
 " pened to prevent its Improvement, it would be
 " reasonable that the Encrease of 10 per Cent should
 " be demanded.

[8 B]

" This

[3d. That the Revenue to be paid by
 the Purchaser be settled at the Medium of
 what was collected in the Three preceding
 Years, with an Allowance of 15 per Cent.
 deducted for the Charges of Collections,
 and their Profits.

4th. That the Revenue do remain
 fixed at this Rate during the Life of the
 Purchaser. That no Increase be levied,
 nor Deduction allowed on any Account
 whatever. That the Government be at li-
 berty to sell the Zemindarry, if the Ze-
 mindar should be deficient in his Payments.

§ (" 5th. That on the Death of any Purcha-
 " ser, the Zemindarry shall devolve to his
 " Heir. That it shall then be in the Option
 " of the Government to continue it fixed to
 " him at the same Rate as was paid by the
 " Purchaser, or to make a new Hustbood
 " of it, and settle the Rent on the Me-
 " dium of the actual Collections of the
 " Three preceding Years, in the Manner
 " proposed in the 3d Article, with this
 " Proviso, however, that whatever may be
 " the Result of the Hustbood, no greater
 " Increase shall be levied than 10 per Cent.
 " on the preceding Lease, nor the Settle-
 " ment be reduced to less than the preced-
 " ing Lease ; that the Expence of the
 " Hustbood be defrayed, Half by the Go-
 " vernment and Half by the Zemindar.
 " If the new Zemindar agrees to an In-
 " crease of 10 per Cent. a Hustbood will
 " then be unnecessary. This, however,
 " should not be demanded, unless the pre-
 " ceding Zemindar had possessed the Estate
 " at least Ten Years.

" 6th. That should the new Zemindar refuse to hold the Zemindarry at the same Rate as was paid by his Predecessor, he shall either sell it to some other Person who will be answerable for the Revenue, or else it shall be forfeited and escheat to Government,

" 7th. That should the new Zemindar refuse to hold it on the Terms of a Hustbood, as proposed in the 5th Article, he shall receive an Allowance of 10 per Cent. on the preceding Settlement, and the Government shall be at Liberty to farm it out on the best Terms procurable.

" 8th. That should the new Zemindar be a Minor, and Guardians have not been appointed by the Father, the Government shall take the Zemindary under its own Charge, till he attains the Age of 18 Years, and be at Liberty to farm it out on the best Terms procurable, setting apart for him an Allowance of 10 per Cent.

" 9th. That as soon as he attains the Age of 18 Years, the Farm shall be offered to him on the Terms proposed in the 5th Article; and if he refuses to hold it on any of those Terms, the Government shall be at Liberty to farm it out, as in the 7th Article."

[10th. That all the other Districts of Bengal be formed out in Leases for Life, or for Two joint Lives, to such responsible People as shall offer the most advantageous Terms, allowing a Preference to the Zemindars, (provided they have attained the Age of 18 Years), if their Offers are equal to those of others, or if they are equal to what the Council shall judge to be the real Value of the Lands.

" This Encrease of 10 per Cent. should be demanded on each Succession, if the State of Improvement will admit of it; and this, in case of Dispute, would be ascertained by the Hustbood.

" It is unnecessary at present to enter upon a Discussion of the subsidiary Regulations which would be requisite for the Transfer of a Zemindarry by Sale or otherwise, the granting of new Sunnuds, &c. &c. &c.

" 6th. The Reasons for this Regulation are explained in the preceding Article.

" 7th. It might sometimes happen that an Aumeen employed in making the Hustbood, would report the Collections of the Three preceding Years to be higher than they actually were, and that in consequence an Encrease might be demanded, when the State of the Zemindarry would not admit of it. This Regulation is meant to secure the Zemindar from suffering by such a Circumstance, and to render him at any Rate certain of a Profit of 10 per Cent. But it would seldom be good Policy in the Government, thus to free the Zemindar from his Responsibility in the Revenue, and take the Management of it out of his Hands.

" 8th. We propose this Article, that the Zemindar may not be liable to lose his Inheritance by the Misconduct of his Servants, before he is himself of an Age to attend to the Management of it.

" 9th. We leave him the Liberty of declining to farm it on the Terms on which it was held by his Predecessor, because it may have been injured during his Minority, and so may have fallen to Decay without either his or his Predecessor's Fault; he may still bid for it according to what he deems its Value, and be allowed a Preference to others, as proposed in the 10th Article."

10th. Whenever the Landed Property shall be put upon such a Footing, as to render it desirable, and secure Purchasers in case of Balances, we would wish that the Revenue of every District should be settled with the Zemindar; and for this Reason we propose he should have a Preference, if his Terms are equal to what the Council judge to be the real Value of the Lands, even though other Persons should be willing to give considerably more. This Power will be very likely to subject the Conduct of the Council to Misrepresentations; but, unless it is allowed to and exercised by them, it will be impossible to prevent the Mischief of Districts being over-rated, as at the Five Years Settlement, by People offering more for them than can be afforded consistently with Justice to the Ryots.

" It might be resolved, that no Proposals should be received from any Persons but the Zemindars themselves, and that their Terms should be fixed by the Result of the Hustbood, as in the 3d Article. A

Kind of Hustbood will indeed be necessary at any Rate, according to our Plan, in order to ascertain the Taxes which have been imposed upon the Ryots since the Commencement of 1771; but to trust to it for fixing this Settlement, would be attended with great Risk of injuring the Government by the Influence of the Zemindars preventing the Delivery of just Accounts, and by the Temptations to which the Aumuns would be exposed of Corruption.

Leases to Farmers on fixed Terms for Life, would interest them in the Improvement of the Country equally with the Zemindars, and in one Respect would be more effectual; we mean, by being granted to substantial *, who have Money of their own to lay out in Improvements. The principal Argument in Favour of the Zemindars, is the Security arising from the Power of selling their Lands, when Landed Property is put on such a Footing as to become desirable.]

* Sic in Orig.

§ (" 11th. That it be expressly stipulated, that no Attention shall be paid to any Proposals for an annual Encrease, it being meant, that the same Revenue shall be paid for the First Year, as for the subsequent Years; that no Encrease be levied, or Deduction allowed, on any Account or Pretence whatever.

" 12th. That it be observed as an inviolable Rule, that if any Zemindar fails in his Engagements, his Zemindarry, or such Part of it as may be necessary to pay the Deficiency, shall be publickly sold. The Purchaser to hold it, either on the Terms of a Hustbood, as proposed in the 2d Article, or according to the preceding Settlement, as may be specified in the Advertisement.

" 11th. If the Attention of Government be drawn aside by Allurements held out of future Encreases, the Revenue will be over-rated. Many Persons may be found, who will not scruple to promise more than they know themselves able to perform, if by that Means they can obtain their present Views. (Vide Observations on the 4th Article).

" 12th. Without this Article, we should not think a Settlement with the Zemindars adviseable, especially with the great Zemindars. They are for the most Part ignorant of, or inattentive to Business, and trust to their Servants, who defraud and impose upon them. Besides, it has so long been the Custom of Bengal, to raise their Rents to the full Value of their Lands, that very few of them have any Desire for their Improvement, and we do not suppose that an Alteration in the System of Landed Property, will make any immediate change in Sentiments which they have imbibed from their Infancy. The Fear of the Sale of their Lands, is the only probable Instrument of keeping them to their Engagements; and the actual Sale of them, is the only Means of re-imbursing the Government if they fail. With respect to the Terms on which the Revenue of the alienated Lands should be paid for the Purchaser in case of their Sale, the following should be the Rules observed:

" If the Land to be sold be a Purgunnah separated from a large Zemindarry, it should be ascertained by a Hustbood, as proposed in the 3d Article:

" If it be an entire small Zemindarry, it should be fixed according to the preceding Settlement, provided the Council have Reason to believe it was rated at nearly its just Value.

" 13th. Requires no Explanation.

" 13th. That the several Regulations proposed in the 4th, 5th, 6th, 7th, 8th, and 9th Articles, relative to Purchasers in the Calcutta Purgunnahs, shall equally extend to the Purchasers in other Districts, and to the present Zemindars.

" 14th. That whenever the Zemindar does not farm his own Zemindarry, his Allowance be paid at 10 per Cent. on the Amount of the Revenue settled by the Government.

" 14th. We understand this was the Rule in the ancient Constitution of the Empire. It now prevails universally in the Province of Bahar, under the Title of Malckâna, or the Right of the Proprietor.

" 15th.

" 15th. That each Zemindar, or the
 " Farmer where the Farmer has Possession,
 " be authorized to exercise a Foujdarry
 " Jurisdiction, and be made answerable for
 " Murders and Robberies committed in his
 " District agreeably to the old Constitution
 " of the Empire.

" 16th. That for the Salt Contracts a
 " Preference be allowed to the Land Far-
 " mer, and that in future it be regulated
 " that the Molungees, or Salt Boilers, shall
 " not be obliged to work, whether they chuse
 " it or not; but only, that if they do work,
 " it shall be for the Contractor, and that
 " their Salt shall be delivered to him; the
 " Price to be settled by mutual Agreement.

[17th. That these Regulations, or such
 Part of them as shall be approved, and any
 others which the Honourable Court of Di-
 rectors shall think fit to add to them, be
 passed into fixed Laws by their express
 Command; that it shall not be in the
 Power of the Governor and Council to
 change or deviate from them on any Oc-
 casion, or for any Pretence whatsoever;
 and that Copies thereof, in the English,
 the Persian, and Bengal Languages, be
 affixed to all the Cutcherries of the Pro-
 vinces, with the same Authority declared
 for their Establishment and Duration.

" 15th. The Foujdarry Jurisdiction, according to
 " the Constitution of the Empire, is inherent in the
 " Zemindar; but it will be dangerous to entrust the
 " Exercise of it to any other than the Person who has
 " the Charge of the Collections, nor would it prove
 " effectual in any other Hands. Centinual Jealousies
 " and Contentions would be excited between the
 " Farmer and the Foujdar. The former would suffer
 " by the Oppressions of his Ryots, if the latter had a
 " superior Influence, or he would make use of such a
 " Plea to obtain a Remission in his Rents; and the
 " Foujdar would be unable to act, if the Farmer's
 " Influence prevailed, as the Ryots would always fly
 " to him for Protection. Some Regulation of this
 " Kind is necessary for the Peace of the Country, but
 " it would require much Care to put it upon such a
 " Footing, as neither to be oppressive to the Farmer,
 " nor to the Ryots. The old Constitution of the
 " Mogul Empire should in this Instance be the
 " Basis of the Rules to be ordained.

" 16th. We propose that the Zemindar, or Land
 " Farmer, should also be the Contractor, because he
 " would be able to execute that Business with greater
 " Advantage than another. An Order restricting the
 " Molungees to the Service of the Contractor can-
 " not be oppressive, if they are at the same Time
 " allowed to quit that Business altogether, in case
 " they cannot settle with the Contractor, to their
 " own Satisfaction, for the Price and Conditions of
 " their Labour. Such a Permission would put them
 " on a happier Footing than they have ever yet en-
 " joyed.

" That Government should continue to draw a Re-
 " venue from the Article of Salt, appears highly pro-
 " per and equitable. Suppose the Inhabitants, one
 " with another, to expend a Seer of Salt per Month;
 " (which is a large Allowance), and suppose the Go-
 " vernment to draw from it a Revenue of One Rupee
 " per Maund, which would amount to Twenty Lacks;
 " the Charge to each Person would be little more
 " than a Fourth Part of a Rupee in a Year; so mere
 " a Trifle, that it could scarcely be felt. We suppose
 " the utmost; the real Increase of Price since the
 " Year 1772, when the Government took the Salt
 " Manufacture into their own Hands, has not been
 " Half a Rupee per Maund."

17th. The continual Variations in the Modes of
 collecting the Revenue, and the continual Usurpa-
 tions on the Rights of the People, which have been
 produced by the Remissness or the Rapacity of the
 Mogul Government, and, in the English, by the
 Desire of acquiring a Reputation from a sudden
 Increase of the Collections, without sufficient Atten-
 tion to remote Consequences, have fixed in the Minds
 of the Ryots so rooted a Distrust of the Ordinances
 of Government, that no Assurances, however strong,
 will persuade them, that Laws, which have no appa-
 rent Object but the Ease of the People and the Secu-
 rity of Property, can be of long Duration, unless
 confirmed by a stronger Pledge than the Resolution
 of a fluctuating Administration. Even with the Sanc-
 tion of the Honourable Court of Directors, Time
 will be required to reconcile their Belief to so extra-
 ordinary a Revolution in the Principles of this Go-
 vernment.]

At the same Time that the Honourable Court of Directors send us their Instructions concerning the future Settlement of the Revenue, we wish to be furnished with their Sentiments on the Rule of Succession to Zemindarries.

Both by the Mussulmen and the Gentoo Laws, an Inheritance should be divided amongst the Sons in equal Proportions, yet it has been established by Custom that the large Zemindarries shall not be divided, but be possessed entire by the eldest Son, who is to support his younger Brothers.—On the contrary, it is usual for the small Zemindarries to be divided amongst all the Sons; but in many Parts of the Country, the Custom prevails that the eldest should have something more than the others.

The Reverse of these Customs we think would be for the Interest of the Government, we mean, that the large Zemindarries should be divided, and that the small ones should be preserved entire.

The Business of the Revenue, we think, would be best conducted with Zemindars whose Estates yield them from 10,000 to Two Lacks of Rupees a Year: They vary at present from 300 or 400 Rupees to 40 Lacks.

The Proprietors of the very extensive Zemindarries are generally oppressive and extravagant, and possess an Influence which they employ in Opposition to Government, and in case of a War, they might even become formidable, as was the Case in former Times. At the best they find the Management of their Estates a more laborious Task than they are able or willing to undertake, and leave it too much to their Servants; and, on the other Hand, the Collection of the Revenue from very small Zemindarries is attended with Trouble and Expence. [(a) With respect to the Mode of managing the Collection of the Revenue, and the Administration of Justice, none occur to us so good as the System which is already established of Provincial Councils, as explained in the Revenue Consultations of the

* Sic in Orig.

We are under some Apprehension however, lest the Members of these should divide into Parties, and so the Currency of Business be impeded, and Disputes engross the Time which ought to be employed in a minute Attention to the Detail of their Duty, and to Dispatch, which is the Life of the Collections: It is the natural Consequence of Dissentions in the superior Council, and our constant Care will be required to prevent it.

Warren Hastings,
Rich^d Barwell.]

A P P E N D I X, N^o CXXXVIII.

Book 217.

Letter from the Governor General and Mr. Barwell to the Honourable the Court of Directors, dated Fort William, the 31st of April 1776.

[(b) "Honourable Sirs,

"The accompanying Sheets contain the Draught or Scheme of an Act of Parliament, formed on the Plan, which we had the Honour to transmit to you in Duplicate by the last Dispatches, for the better Administration of Justice in these Provinces, and drawn up at our Instance by the Chief Justice]. The enclosed Copy of a Letter from him to the Governor General, now sent with his Permission, will best explain our Motives for engaging his Attention to so laborious and difficult an Undertaking.

The other Judges, to whose candid Assistance we must also acknowledge ourselves greatly indebted, have together revised the Whole with great Care and Attention, and have been pleased to signify their general Approbation of it, in a Letter which we likewise enclose for your Satisfaction.

Though incompetent Judges of a Composition of this Nature, it appears to us to be written with such Accuracy and Perspicuity, and guarded with such ample Provisions, that we believe it will not need the Allowance which the Chief Justice has thought proper to claim for its Defects. Yet it is a Duty which we owe to his Appeal, to declare that, although it was most cheerfully undertaken, it was begun immediately after a Fit of Sickness, so late as the Time of the Close of our publick Dispatches, and delivered as it was finished in Parts for repeated Revival. The same Excuse we must plead for the Blots and Erasures of the Copy, having been obliged to employ several Hands in transcribing it, and to correct some Parts after it had been written for your Use.

The short Time which is now left us, the Packet being already closed, will not allow us to offer many Observations upon this Performance; few Deviations have been made in it from the original Plan; the most essential are in the Jurisdiction respectively assigned to the Provincial Councils, and the Courts of Adawlut Dewanny Zillajaut: the former are restricted to the Cognizance of such Causes only as had an immediate Relation to the public Revenue; the latter are intirely freed from their Dependence and Connection with the Provincial Councils, and invested with a Jurisdiction in all Cases which do not appertain to the Revenue, and even in the Trial of Complaints

(a) Vide supra, Page 1166.

(b) Vide supra, Page 1166.

from the Riats against the inferior Agents of the Collections for Exactions, not warranted by their Pottahs on Leases; for although these, as Matters of Revenue, should be properly cognizable by the Provincial Councils, yet, from the innumerable Instances of this Kind of Oppression which we apprehend will occur whenever the Riats shall have a Resource provided for their Redress, they would prove too heavy a Charge upon the Provincial Councils, and encroach too much upon the Time which they ought to bestow on the Receipt and Management of the larger Collections.

By this Distribution, the Objection is in a great Degree removed which might have been made to the mixed Powers which were proposed by our First Plan to be given to the Provincial Councils, and we hope it will be found that the judicial Authority which is still left with them, is no more than will be indispensably necessary to enable them to conduct the Business of their official Department, without the Embarrassments and Delays to which it would be perpetually exposed in the ordinary and daily Process of their Collections, by Applications to the Courts of Justice from litigious and insolvent Debtors of Government.

Of the other Alterations and Additions which have been introduced by the Chief Justice into the Plan as it now stands, we think sufficient to declare, that they have our entire Approbation, being calculated, as far as we are able to judge, to promote the Ease of the People, and the Benefits of Society, to render the Process of the Courts effective of the Ends of their Institution, and to free it from unnecessary Expence, Trouble, and Vexation.

In thus delivering our Opinion of the probable Effects of the Regulations laid down in this Bill, we presume not to look beyond the Line prescribed by our own local Knowledge. It will rest with you, Honourable Sirs, to consider in what Manner they may affect your general Interests, and to those to whose professional Knowledge of the Principles and Forms of Law it may be thought proper to trust the Revival of them, to decide on their Propriety or Expediency in other Respects.

However it may be your Desire to govern the People of this Country by the fixed Rules of Law and Justice, we dare venture to pronounce that it will be impossible to effect this by any System, however judicious, which shall not have the Sanction of Sovereign Authority, especially with Courts which are to exercise a concurrent Jurisdiction with the high Powers granted by Parliament to the Supreme Court of Judicature.

We have already had some Experience of the Courts which were established in the Year 1772. These, though imperfect for the Reason above assigned, have been universally approved by the Inhabitants of these Provinces, and with the Improvements proposed by this Act, by giving them a legal Sanction, and placing them under the Controul and Instruction of the Supreme Court, we have every Reason to promise ourselves that they will prove in Aid of that Court an effectual Security to private Property, and eventually the Instruments of adding both to the Population and Revenue of the Country. For, while the Farmer depends on the arbitrary Will of Government, a large Portion of the Rents will be unavoidably sunk in the intermediate Channels, before it can find its Way to the public Treasury, which would not be the Case, at least not in so great a Degree, if his Engagements were secured by legal Protection, and could be sure of immediate Redress against the Attempts of undue Influence, or the Chicanery of Office. And if the Riat is guarded from the Extortions of the lower Agents of the Collections, when the Experience of a few Years shall have confirmed the public Confidence that their Pottahs will prove the full Measure of their Rents, it is our Belief that such an Encouragement will draw Multitudes of new Inhabitants into Bengal, who may hope to enjoy a State of Tranquillity unknown to any other Government in India.

We shall not offer any Opinion concerning the Constitution of your present Government in these Provinces. Many Reasons at this Time forbid it, although we conceive it to be of essential Importance in the Formation of a complete System of judicial Controul, that the Power which is to protect and give Vigour to its Operations should be as free as it can be rendered from Imperfection. A Sense of Duty required us, by this brief Intimation, to bring before your Notice a Subject so apparently connected with the Object of our present Address, and to leave the Prosecution of it to your superior Wisdom.

We have the Honour to be, with the greatest Respect,
Honourable Sirs,

Your most obedient and faithful humble Servants,

Fort William,
31st April 1776.

Warren Hastings,
Rich^d Barwell.

P. S. Since closing the above, the Governor General has received a Letter from Mr. Justice Chambers relative to the proposed Bill, which, with his Consent, we take the Liberty to enclose.

Warren Hastings,
Rich^d Barwell.

Extract

Extract from the Draft of a Bill for the better Government of the Kingdoms, or Provinces and Countries under the Government and Controul of the Governor General and Council of Fort William, in Bengal; and for the Administration of Justice therein.

Section 37. And whereas the Kingdoms or Provinces of Bengal, Bahar, and Orissa, were divided by the late President and Council of Fort William in Bengal into Seven different Divisions, by the Names—The Division of Calcutta; The Division of Moorshedabad; The Division of Burdwan; The Division of Dacca; The Division of Dinagepore; The Division of Patna; and the Division of Chittagong; and the said Divisions were respectively subdivided, or were meant and intended to be subdivided into several Districts by the said President and Council, by the Names following; that is to say, The Division of Calcutta, into the Districts of Calcutta, including the Twenty-four Pergunnahs of Houghley, of Jeffere, of Nuddia, and of Hidgelee; the Division of Moorshedabad, into the District of Moorshedabad*, of Betorea, of Boofna, of Rajemahl, and of Baugulpore; the Division of Burdwan, into the Districts of Burdwan, of Beerbhoom, of Puchet, of Bishenpore, of Midnepore, of Jellafere, and of Jungulterry; the Division of Dacca, into the Districts of Dacca, of Silhet, of Buzzoorgomedpore, of Allaf Sing, of Momin Sing, and of Bellooa; the Division of Dinagepore, into the Districts of Dinagepore, of Purnea, of Rungpore, and of Cooch-Bihar; the Division of Patna†, into the Districts of Patna‡, of Beetea, of Sircar Saran, of Tirhoot, of Shahabad, of Rotas, and of Ramgun; and the Division of Chittagong, into the Districts of Chittagong and of Tipperah. [Be it enacted by the Authority aforesaid, That the said several Divisions and Districts respectively, be hereafter called by the Names the said Divisions or Districts now bear and are known by; that the several Cities, Towns, Villages, and Countries, by the said President and Council included within the said Divisions and Districts respectively, do for ever remain included in the said Divisions and Districts to which they have been so attached, and be for ever hereafter considered respectively as Part and Parcel thereof.

* Rajshahce.

† Bahar.
‡ Bahar.

The Division of Chittagong should be inserted before that of Patna.

38. And be it enacted by the Authority aforesaid, That there be erected and established, and there is hereby erected and established, within each of the Divisions aforesaid respectively, One Court of Record and of Revenue; which said Court shall severally and respectively be called, The Court of Provincial Council of Calcutta, The Court of Provincial Council of Moorshedabad, The Court of Provincial Council of Burdwan, The Court of Provincial Council of Dacca, The Court of Provincial Council of Dinagepore, The Court of Provincial Council of Patna, and The Court of Provincial Council of Chittagong;] (a) which said several Provincial Councils, and each of them, shall consist of a President and Three Counsellors, to be from Time to Time nominated and appointed out of the elder Servants of the East India Company, by the Governor General and Council of the Presidency of Fort William in Bengal, or the major Part of them, or, in the Absence of the Governor General, by the Counsellors of the said Presidency, or the major Part of them: And the said President and Counsellors, and each of them, shall remain in his or their Office or Offices during the Pleasure of the said Governor General and Council, or until he or they shall resign the same, or for just Cause shall be removed from the same by the said Supreme Court of Judicature, as is herein-after mentioned. And in case of Death, Resignation, or Amotion of any President or Counsellor of the said Courts of Provincial Council, the Governor General and Council, or the major Part of them, or, in his Absence, the Counsellors, or the major Part of them, shall, within Two Months after such Death, Resignation, or Amotion, nominate and appoint another of the elder Servants of the said Company to the Office so vacant, who shall remain in his Office during the Pleasure of the said Governor General and Council, or until he shall resign, or shall in like Manner be amoved: And it is hereby required and commanded, that the said Four Persons so respectively appointed Judges of each of the said Provincial Courts, or the major Part of them, do assemble Three Days in every Week at least in some certain Place to be by them appointed in the principal Cities or Towns in the Division of which the said Court of Provincial Council shall respectively belong: And the President and Councils of the said Courts of Provincial Councils respectively, or any Three Judges thereof so assembled, and at all Times when they, or Three of them, shall be assembled for the Purpose of transacting Business, shall have, and are hereby declared to have full Power, Jurisdiction and Authority, to hear, examine, try, and determine, in Manner hereafter mentioned.

39. All Actions and Suits concerning any Debt, Duty, Interest, or Demand whatsoever, which hath accrued and arisen, or which shall hereafter accrue or arise and become due, mediately or immediately, to the United Company of Merchants of England trading to the East Indies, or to any Person or Persons indebted to the said Company from any Persons resident within the Division to which the said Court of Provincial Council shall belong, or who shall have been resident there at the Time when such Cause of Action shall have accrued, and to settle, adjust, determine, and give Judgment on all Matters of Account whatsoever which have accrued, or shall hereafter accrue between such Persons as aforesaid, and between any Farmers or under Farmers, Securities of Farmers or under Farmers, or any other Agents or Officers concerned in the Col-

(a) Vide supra, Page 1166.

lections of the Revenues of the said Company, or between any of them, or Persons indebted to them, who shall be resident or shall have been resident when such Account accrued within the said Division.

40. And on any such Cause of Action as aforesaid, it shall be lawful and competent for any such Persons to whom the same has accrued or shall accrue, by himself or for any other Person in his Behalf, to prefer to the Court of Provincial Council to which the Cognizance thereof shall belong, an Arzee, Plaint or Bill in Writing, containing the Cause of Action or Complaint; which said Arzee, Plaint or Bill shall, by the proper Officer, be filed on Record in the said Court, and shall be read in Court on the next Court Day after the same shall have been prepared, if the Business of the Court will permit, or as soon after as the said Business shall permit: And it is hereby ordered, That the Arzee, Bill or Complaint first preferred to the said Court shall be first filed, read and proceeded on; and if such Arzee, Bill or Complaint shall contain any of the Causes of Action aforesaid, the said Court of Provincial Council is hereby authorized and required to award and issue a Summons in Writing, directed to the Serjeant of the said Court, containing a short Notice of the Cause of Action set forth in the Arzee, Bill or Complaint, and commanding him to summon the Party against whom the said Arzee, Bill or Complaint shall have been filed, to appear to answer the said Arzee, Bill or Complaint; which said Summons, and the Execution thereof, the said Serjeant shall duly return to the said Court; and the Person or Persons so summoned shall accordingly appear and make answer to the said Arzee, Bill or Complaint, the Court allowing a reasonable Time for that Purpose; and after such Appearance, the said Court shall proceed, from Time to Time, giving reasonable Days to the Parties, to hear their respective Allegations, as Justice may require, and to examine the Truth thereof upon the Oath or Oaths of such competent and credible Witnesses as they shall respectively produce, for which Purpose the said Court is hereby authorized to award Summons in Writing commanding such Witness or Witnesses, as shall be required by either of the said Parties, to appear and depose their Knowledge touching the Suit; and the said Court is hereby authorized to award a Sum for the reasonable Expences of such Witness or Witnesses, if the Court shall think fit so to do, to be levied and enforced against the Party at whose Suit such Witness or Witnesses shall have been summoned, in like Manner to be levied as Money recovered by Judgment of the Court; and the said Court is hereby authorized to administer to such Witnesses, Plaintiff and Plaintiffs, Defendant and Defendants, and others whom they may see Occasion to examine, such Oaths, and in such Manner and Form as the said Court shall esteem most binding on the Consciences of such Persons respectively. And the said Court is hereby required to reduce, or cause the said Depositions to be reduced into Writing, in the Language in which the same shall have been delivered, and to be subscribed by the several Witnesses respectively, with their Names or their Mark, and to file the same of Record; and if any Person or Persons so summoned shall wilfully neglect to appear, or be sworn, or be examined, or subscribe their Depositions, the said Court is hereby authorized to punish such Person or Persons so refusing or neglecting by Fine, Imprisonment, or other corporal Punishment, not affecting Life or Limb. And the said Court is hereby further authorized, upon examining and considering the several Allegations of the said Parties to such Suit, or of the Complainant alone, if the Defendant shall make Default after Appearance, or say nothing, or confess the Matter contained in the said Arzee, Bill, or Complaint, and on such Depositions aforesaid, to give Judgment and Sentence according to Justice and Right, and to award such Costs, to be paid by either or any of the Parties to the other or others, as the Court shall think fit; and the said Court is hereby further authorized to issue a Writ or Writs of Execution directed to the Serjeant of the said Court, commanding him to seize and deliver the Possession of Houses, Lands, or other Things recovered in or by such Judgment, or to levy any Sum of Money which shall be recovered, or any Costs which shall be so awarded, as the Case may require, by seizing and selling so much of the Houses, Lands, or other Effects, real and personal, of the Party against whom such Writs shall be awarded, as will be sufficient to answer and satisfy the said Judgment, and in Default of Effects sufficient to satisfy the said Judgment, to take and imprison the Body of such Party until he shall satisfy the same, or such Part thereof as shall remain unsatisfied for Default of Effects: And in case the Party so summoned shall not appear upon the Return of such Summons, according to the Exigence of the same, the said Court is hereby authorized to award and issue a Writ or Warrant, directed to the said Serjeant, commanding him to seize the Body of the said Party making Default, and to have his Body at a certain Time and Place before the said Court, to answer the said Arzee, Bill, or Complaint; and in case of such Arrest the said Court is hereby authorized to let such Defendant or Defendants out to Bail, on giving sufficient Security, which the said Court is hereby authorized to take, to abide and perform the final Order and Judgement of the said Court, or such final Order and Judgement as shall and may be given upon any Appeal to be brought in the said Cause, or to surrender himself to the said Court to be charged in Execution till the said Judgement shall be satisfied; and in Default of such Bail, or giving such Security, to deliver such Defendant or Defendants in Custody, until he or they shall have found such Bail or given such Security, or shall have Judgement or Sentence given for him or them in such Cause: But if the Cause of Action contained in such Arzee, Bill, or Complaint, shall be personal, and of more Value than One hundred Current Rupees, and the Plaintiff, by Affidavit in Writing, which Affidavit is hereby required to be filed of Record in the said Court, satisfy the said Court that the Defendant is truly and justly indebted to him in a greater Sum than

than One hundred Current Rupees, or shall, by like Affidavit to be filed as aforesaid, verify, to the Satisfaction of the said Court, a Case of such enormous personal Wrong as in the Judgement of the said Court shall require such Security, the said Court is hereby authorized to award and issue, in lieu of the Summons aforesaid, a Writ or Warrant to be directed to the said Serjeant, commanding him to arrest and seize the Body of such Defendant, and to have his Body, at a certain Time and Place, before the said Court, to answer to the said Arzee, Bill, or Complaint; and on the said Arrest, the said Court is hereby authorized to let out such Defendant or Defendants to Bail on the like Security, or in Default of such Bail or Security, to detain in like Manner, and for the same Time and Purposes, as Defendants are directed to be detained, who shall not have appeared on the Summons as aforesaid; and if the Serjeant shall return either to the Summons or Capias that the Defendant is not to be found within the Jurisdiction of the said Court, and the Plaintiff shall, by Affidavit or otherwise, make Proof verifying his Demand, the said Court is hereby authorized to award a Writ of Sequestration directed to the said Serjeant, commanding him to seize and sequester the Houses, Lands, Goods, and Effects of such Defendant, as the said Court shall judge reasonable and adequate to the Cause of Action so verified, and the same to detain until such Defendant shall appear, and shall abide such Order of the said Court as if he had appeared on the former Process: And the said Court is hereby authorized, according to their Discretion, to cause the said Goods to be detained in Specie, or to be sold, and to give Day to such Defendant by Proclamation in open Court, from Time to Time, not exceeding Two Years in the Whole; and if such Defendant shall not appear on the last Day which the said Court shall, according to the Circumstances of the Case, think proper to give, the said Court is hereby authorized to proceed ex parte to hear, examine, and determine the Arzee, Bill, or Complaint, and give such Judgment thereon, and award such Costs as aforesaid; and if Judgment shall in such Case pass for the Plaintiff, the said Court is hereby authorized to award and issue a Writ to the said Serjeant, commanding him to sell the said Houses, Lands, Goods, and Effects so seized and sequestered, and to make Satisfaction, out of the Produce thereof, to the Plaintiff for the Duty so recovered, and his Costs, and to return the Overplus, if any there be, after satisfying the said Judgment, Costs and Expences of Sequestration, to such Person in whose Possession the said Effects were seized, or otherwise to recover them for the Defendant, as Occasion shall require; and if such Effects shall not be sufficient to produce the Sum so to be recovered, and Costs, the said Court is hereby further authorized and empowered to award and issue such Process of Execution for the Deficiency, as is before provided for levying Money recovered by Judgment and Costs; and if Judgment shall pass in this last-mentioned Case for the Defendant, the said Court is hereby authorized to award or order the Costs of the said Suit, and the Expence of the said Sequestration, and all the Damage occasioned thereby, to be paid by the said Plaintiff to the Defendant, or his known Vakeel or Agent, or the Person in whose Possession the said Effects were seized, as the Court shall deem beneficial to the said Defendant; and the same shall be levied by such Process as is herein-before provided for levying Costs.

41. And it is hereby ordered and commanded, That the Provincial Dewan, Canongoes, Moulavees, and Pundits of each Province respectively, whenever they shall be so required, do personally attend at every Meeting and Assembly of the said Courts of the Provincial Council, at all Times when any judicial Business shall be transacted in the said Courts respectively; and shall answer and resolve in Writing, with their Names respectively signed thereto, all such Questions as shall be put to them by the Courts to which they shall belong; and all Questions so proposed, together with the Answers delivered by them, shall be filed and recorded in the said Court respectively, on a separate File to be there kept for that Purpose by the proper Officer of the Court.

42. And it is hereby further ordered, That every Arzee, Bill, or Complaint which shall be preferred to the Courts of Provincial Council respectively, and the Proceedings thereon, together with the several and respective Dates when such Arzee, Bill, or Complaint was preferred and proceeded on, be fairly entered of Record on their ordinary Consultations at the Time, and in the Order in which the Business shall be transacted; and such Entry of judicial Proceeding shall be, and shall be considered a Record of the Court.

43. And it is hereby further enacted by the Authority aforesaid, That in all Cases whatsoever, wherein any Difference of Opinion shall arise in the said Court of Provincial Council, between the President and Council, or, in the Absence of the President, between the Counsellors, and they should happen to be equally divided, then and in every such Case the President, or, in his Absence, the senior Counsellor present, shall have a double or casting Voice; and such President or senior Counsellor, together with the other Members concurring in Opinion with him, shall be deemed a Majority of the President and Council.

Further Extract from the said Bill.

53. And it is hereby further enacted, That each of the said Courts, both Civil and Criminal, erected by this Act, shall have and use, as Occasion shall require, a Seal, whereon shall be engraved in the Persian Language the Name of the respective Court to which it shall respectively belong, to be kept by the senior Judge of such Court for the Time being; and all Writs, Summonses, Precepts, and Mandatory Process which shall be issued and awarded by the said Courts respectively, shall run and be in the Name of His Majesty, his Heirs and Successors, and shall be sealed with

the Seal of the Court from which the same shall issue, and shall be witnessed or attested by the senior Judge of the Court for the Time being, and signed by the Officer of the Court, whose Duty it shall be to prepare such Precept, Process, or Writ.

54. And it is hereby further enacted, That if any Person or Persons shall find him or themselves aggrieved by any Judgement, Decree, Rule, or Order of any of the Courts of Provincial Council, or Court of Adawlut Dewanny Zillajut established by this Act, in any Case whatsoever, whether the said Suit was originally instituted in such Court, or came there by Appeal, it shall be lawful for him or them, or the Party or Parties to whose immediate Prejudice the said Judgement, Decree, Rule, or Order shall be or tend, after the definitive Judgement and Sentence, to appeal to the Court of Sudder Dewanny Adawlut, in such Manner and under such Restrictions and Qualifications as are herein-after mentioned, by his or their humble Petitions or Arzee, to be preferred to the Court where the Cause shall be, praying Leave to appeal to the said Court of Sudder Dewanny Adawlut, and stating the Cause or Causes of Appeal; and in case such Leave to appeal shall be prayed by the Party or Parties who is or are directed to pay any Sum or Sums of Money, or to perform any Duty, the said Court to which such Petition shall be preferred shall, and is hereby empowered to award that such Judgement, Decree, Rule, or Order shall be carried into Execution, or that sufficient Security shall be given for the Performance of the said Judgement, Decree, or Decretal Order, Rule or Order, as shall be most expedient to real and substantial Justice: Provided always, That in case such Court shall think fit to order the Judgement, Decree, Rule, or Order to be executed, Security shall be taken from the other Party or Parties, for the Payment of such Costs as are likely in the Judgement of such inferior Court to be incurred on the Appeal, and also for the Performance of such Judgement or Order as the said Court of Sudder Dewanny Adawlut shall think fit to make thereupon; and on such Order or Orders of the Court where the said Petition shall be preferred thereupon made being performed, the said last-mentioned Court shall allow the Appeal, and the Party or Parties so thinking him or themselves aggrieved shall be at Liberty to prefer and prosecute an Appeal to the said Court of Sudder Dewanny Adawlut; and in all such Cases the Court from which the Appeal is made, shall certify and transmit, under the Seal of such Court, to the Court of Sudder Dewanny Adawlut, a true and exact Copy of all the Evidence, Proceedings, and Judgements, Decrees and Orders, had or made in the Cause appealed, within Two Months after the said Appeal shall have been allowed: And, if any such inferior Court shall wilfully neglect or refuse to certify the same unto the said Court of Sudder Dewanny Adawlut, the supreme Court of Judicature at Fort William in Bengal is hereby authorized to issue a Writ of Mandamus to the said Court so neglecting or refusing to return and certify the same; and may, if, on Examination by Affidavit, there shall in the Judgement of the supreme Court of Judicature be deemed sufficient Cause, punish the Judges respectively guilty of such wilful Neglect or Refusal, as if the said Judge or Judges had been guilty of Contempt to a Rule of Court.

Further Extract from the said Bill.

57. Provided always, That no Appeal be allowed by any Court of Provincial Council, or Adawlut Dewanny Zillajaut, unless the Petition for that Purpose shall be preferred within One Month from the Day of pronouncing the Judgement, Decree, or decretal Order complained of, nor unless the original Dispute shall be concerning a Sum greater than One thousand Current Rupees, or concerning Malguzary Lands, or Lands paying Rent to Government, the annual Rent of which, paid or due to Government, exceeds One thousand Current Rupees, or concerning free or alienated Lands, the annual Income of which, received by or due to the Proprietors, exceeds One hundred Current Rupees.

58. And that no Appeal be allowed by any Court of Adawlut Dewanny Mofussil unless the Petition for that Purpose be lodged within One Month from the Day of pronouncing the Judgement, Decree, or decretal Order complained of, and unless the Value of the Matter in Dispute, or Sum recovered, without Costs, shall exceed One hundred Current Rupees.

59. Provided also, That in case any Person or Persons whatsoever shall think himself, herself, or themselves aggrieved by any Judgement or Determination of the said Supreme Court of Judicature at Fort William in Bengal, in any Action or Suit commenced under the Jurisdiction given by this Act, he, she, or they may appeal from such Judgement or Determination to His Majesty in Council, His Heirs and Successors, in such Manner, and in like Cases, and on such Security, and under such Proviso, Restrictions and Limitations, as is provided by His Majesty's said Letters Patent in case of Appeal allowed thereby.

Signed at the End,

Warren Hastings,
Rich^d Barwell.

A P P E N D I X, N^o CXXXIX.

Book 108, Page 29.

Extract of a General Letter from the Court of Directors to the Governor General and Council at Fort William, in Bengal, dated London, 31st January 1776.

Per Prince of Wales, London, Lions, and Shrewsbury.

[(a) 21. Your Advices respecting Banyans holding of Lands, and Chiefs of Councils interfering in Farms, have alarmed us exceedingly; and although we are not prepared by this Dispatch to give our Sentiments fully on the System of letting the Lands, we cannot pass this Subject over unnoticed.

22. We are sorry to observe, that many useful Regulations established by the Council of Revenue and Committee of Circuit, in 1772, have been totally disregarded. The following Abstracts of their Proceedings compared with subsequent Transactions, verify this Observation, and convince us that those Regulations have been grossly evaded, and to an enormous Extent.

23. By the 17th Article of those Regulations, Banyans, and other Servants of the Collector, of whatever Denomination, are totally precluded from holding any Concern, directly or indirectly, in any Farm; and if any Person under a false Name, or by any Kind of Collusion, evades this Regulation, he is to be subject to an heavy Fine, and to forfeit his Farm; and if the Collector connive at a Breach thereof, he stands ipso facto dismissed from his Collectorship; and no European is permitted, directly or indirectly, to rent Lands in any Part of the Country.

24. The Observations of the Committee of Revenue on this Regulation are, That if Collectors, or any Persons who partake of their Authority, are permitted to be the Farmers of the Country, no other Persons will dare to be their Competitors; that of course they will obtain the Farms on their own Terms; that it is not fitting for the Servants of the Company to become Dealers with their Masters;—that Collectors are Checks on the Farmers, but if they themselves turn Farmers, no Checks can be found for them;—that the Company will not have any Security for their Property, nor the Ryots be able to obtain Relief against Oppressions.

25. In 1773 the Collectors of Revenue were recalled, and the Office was executed by a Chief and Council.

26. If it was thought dangerous to permit the Banyan of a Collector to be concerned in Farms, we must conclude, that the same or stronger Objections will always lie against the Governor's Banyan being thus concerned; and we direct that you enforce the said 17th Regulation.

27. By the 11th Article of the said Regulations it is stipulated, that the Farmer's Payments to Government shall be ascertained and established, and no Demand made upon him, over and above the Sum expressed in the Rent Roll delivered him with his Lease.

28. The Reasoning of the Committee on this Article appears very excellent; but to our Concern we find so little Regard paid thereto, that 1,25,500 Rupees per Annum have been demanded, and upwards of 98,000 Rupees received upon Two inconsiderable Farms, independent of the Agreement made with the Company, and claimed by our Servants as a Perquisite of Office, or Emolument of Station.

29. Whatever may be our final Determination on these Proceedings, it is our positive Command, that no Person in our Service do presume to ask, accept, or receive, directly or indirectly, any Gift, Gratuity, Reward, or Benefit, from any Farmer of our Lands or Revenues, or on Account of any Farm, contrary to the true Intent and Meaning of the said 11th Article above mentioned.

30. It is also our express Direction that Pottahs be regularly prepared and delivered to the Ryots, and that the Farmer do not receive more from the Ryot than the stipulated Amount of his Pottah; according to the 10th Regulation.

31. You will take Care that the Second Article be strictly observed, and that no Farmer be permitted to rent Lands to a greater Amount than 100,000 Rupees, hereditary Zemindars excepted; and except also there shall be an evident Necessity for departing from this Rule to prevent Confusion or Inconvenience, which may be occasioned by the Subdivision of Pergunnahs.]

32. We further direct, that the Prohibition contained in the 18th Article, relative to the lending of Money to Zemindars, Farmers, or Ryots, be extended to all our Servants of every Denomination, and that every Person who shall be found offending against this Order be forthwith suspended from holding any Employment under the Company till our Pleasure shall be known.

33. We recommend it to you so to regulate the Gifts of the Farmer, that they may become payable at the usual Times of Harvest, agreeably to the 19th Regulation.

(a) Vide supra, Page 1167.

34. As Monopolies in the Hands of Individuals at Out Residencies must necessarily tend to distress the Country, it is our Order, that you use your utmost Endeavours to prevent undue Influence from operating to the Prejudice of the Fair Trader at any of our subordinate Factories; and that you give impartial Encouragement to all such Merchants as may, with Propriety, be allowed to carry on a free Trade with the neighbouring Provinces.

35. The Exigency of Affairs has rendered it necessary for us to give you the above Directions by this Conveyance. When the Opinions of all the Members of your Board, relative to letting the Lands in Bengal, are before us, we shall take the Subject into further Consideration, and transmit you our Orders and Instructions thereon by the earliest Opportunity.

Signed at the End,

W. Devaynes,	John Harrison,
Nath ^l Smith,	John Roberts,
W. G. Freeman,	Fred ^k Pigou,
Peter Lascelles,	Jn. Woodhouse,
Geo. Wombwell,	W ^m James,
Edw ^d Wheler,	Dan ^l Wier,
George Cuming,	J. Stables,
Ben. Booth,	Jn ^o Michie,
Ja ^s Moffat,	Chas ^s Boddam,
	Rich ^d Becher.

A P P E N D I X, N^o CXL.

Book 108, Page 299.

Extract of a General Letter from the Court of Directors to the Governor General and Council at Fort William in Bengal, dated London, the 24th of December 1776.

Approved in
Committee
Consultation,
18 December
1776.

Par. 40. Before we enter upon the very important Consideration of Measures to be pursued, and Directions to be given with respect to the new Grants of Leases on the Bengal Lands, we are glad to testify our singular Approbation of the Care and Attention of the several Members of our Council in transmitting to us such accurate and clear Statements and Plans as have given us great Information. We are only to signify our Expectation that you will continue from Time to Time to furnish us with authentic and digested Materials for regulating our Judgment on this great Department of your Presidency.

[(a) 41. Having considered the different Circumstances of letting your Lands on Leases for Lives, or in Perpetuity, we do not, for many weighty Reasons, think it at present advisable to adopt either of these Modes; but in the mean while, we direct that the Lands be let for the succeeding Year on the most advantageous Terms, and that none be in future let by publick Auction.

42. But in every Disposal of the Lands, it is our strict Injunction, that a Preference be given, and every Indulgence shewn, to the Natives resident on the Spot; and that no European, nor the Banyan of any European, be permitted to hold any Share therein; from which Injunction we, however, except the Jungleterry, or Corry Jury Lands, where the superior Knowledge of our own People may be of great Service, by clearing such Parts as lie uncultivated, and where such Mischiefs are not likely to be produced as are too generally found to attend the Measure of letting Lands to Europeans.

43. We direct, that Demands be made on the respective Landholders for all outstanding Balances or Arrears of Rent; and that every just and proper Step be taken to realize such Sums as may stand an apparent Value in our Books: But if it shall appear, from such Circumstances as require Lenity, that these Balances cannot be collected, the Whole, or Part thereof, may be remitted; for which we must depend on the Judgment and Discretion of our Governor General and Council, whose local Knowledge will best enable them to decide with Accuracy and Precision.]

44. We approve of your letting the Province of Dinagapore to the Rajah for Life as an Experiment, the Issue of which will, in some Measure, enable us to judge of the Propriety of adopting a general System on similar Principles; but you will not proceed further in letting other Districts or Lands on the like Terms till our future Orders.

Signed at the End,

John Stables,	John Roberts,
Fred ^k Pigou,	W ^m James,
R ^d Hall,	Daniel Wier,
W. G. Freeman,	Rob ^t Gregory,
Ja ^s Moffat,	George Tatem,
Rich ^d Becher,	George Cuming,
	Samuel Peach,
	John Harrison.

A P P E N D I X, N^o CXLI.Vide Appendix, N^o CXXXV.A P P E N D I X, N^o CXLII.

Book 108, Page 753.

Extract of a General Letter from the Court of Directors to the Governor General and Council at Fort William in Bengal, dated London, the 4th July 1777.

[Par. 36. In our Letter of the 5th of February 1777, we expressed our Apprehensions, that a sudden Transition from One Mode to another in the Investigation and Collection of our Revenues might have alarmed the Inhabitants, lessened their Confidence in our Proceedings, and been attended with other Evils; yet as we were led to hope that such Information had been obtained as would enable us to ascertain with a sufficient Degree of Precision what Revenues might be collected from the Country without oppressing the Natives, we felt some Satisfaction in considering those Evils as at an End, and proceeded to give such Instructions as appeared to us necessary for your Guidance in a future Settlement of the Lands.

37. In this State of the Business our Surprise and Concern were great, on finding, by our Governor General's Minute of 1st November 1776, that, after more than Seven Years Investigation, Information is still so incomplete as to render another Innovation, still more extraordinary than any of the former, absolutely necessary, in order to the Formation of a new Settlement.

38. In 1769, Supervisors were appointed professedly to investigate the Subject; in 1770, comptrolling Councils of Revenue were instituted; in 1772, the Office of Naib Duan was abolished, Natives were discarded, and a Committee of Circuit formed, who, we were told, precisely and distinctly ascertained what was necessary to be known; and now, in 1777, Two junior Servants, with the Assistance of a few Natives, are employed to collect and digest Materials, which have already undergone the Collection, Inspection, and Revision of so many of our Servants of all Denominations. We by no Means disapprove the Attempt to obtain further Information, if it be necessary, but are sorry that the Conduct of the Majority of the Council on the Occasion has been such as must have our utter Disapprobation. (a)]

39. We should have hoped, that when you knew our Sentiments respecting the Conduct of our late Administration in delegating separate Powers to their President, it would have been sufficient to prevent us further Trouble on such Occasions; but to our Concern we find, that no sooner was our Council reduced by the Death of Colonel Monson to a Number which rendered the President's casting Vote of Consequence to him, than he exercised it to invest himself with an improper Degree of Power in the Business of the Revenue, which he could never have expected from other Authority.

Court's Letter
to Bengal,
dated 15th
Dec. 1765,
Par. 27.

40. The Governor General states, in Answer to General Clavering's Objections, that there is a clear and solid Distinction between the Powers of preparing, and those of ordering, governing and managing the Revenues; and adds, that the Council have conferred upon him no Authority which he did not before legally and constitutionally possess. Without entering into the Governor General's legal Distinctions, we declare the Powers assumed by him, with the Consent of Mr. Barwell, such as we neither approve nor can permit to be exercised by any Person whatever. We therefore direct, that no separate Controul be henceforth exercised by the Governor General, nor any Orders issued from any Publick Office, or otherwise, in the Name of the Governor General only, except Military Orders in the Garrison of Fort William.

28th Nov.
1776.
Minute, No. 5.

41. And we further direct, that no Member of the Board be debarred the Inspection of any Papers, Accounts or Materials, which may have been collected in the first Instance, nor precluded from the Exercise of that Controul which is invested in him by Law, on any Account or Pretence whatever.

42. The Reasons given by the Governor General why the Business could not be entirely left to the Provincial Councils; namely, Because it "required Uniformity in Design, and Authority in Execution," are totally inadmissible. It was certainly in your Power to render the Proceedings of the Provincial Councils uniform, and perfectly safe to trust them with any Degrees of Authority, which could with Propriety be delegated to their Juniors in the Service, or to any Officer of this temporary Establishment.

(a) Vide supra, Page 1169.

[43. And, as to arranging the Materials when transmitted to Fort William; if the Experience of the Officers of the Khalsa has not rendered them capable of executing a Work of this Nature more speedily, and to greater Advantage than Two Strangers, be their Abilities what they may, we must declare them unfit for their Employments.

44. The Roy Royan was the regular Channel of such Communications as require the Interposition of a Native, and not Gunga Govind Sing, whose Dismission from the Calcutta Committee had rendered him an improper Person to transact Affairs of such Moment to the Company.

45. The Superintendant of the Khalsa Records and Persian Translator are unworthy their Offices, if unable to direct the Arrangement of Papers so immediately connected therewith; and as we consider the Preparation of Materials, upon which a General Rent Roll of the Provinces must be formed, as interfering most essentially with the ordering and Management of the Revenues, we must be of Opinion that the Members of our Council could not legally relinquish their Power of immediate Inspection and Superintendence of those Materials in the First Instance, nor delegate a separate Power of future Controul in the Degree and to the Extent now vested in the Person of the Governor General; because, though there might be no Reason to expect unfair Proceedings in the present Case, it was absolutely necessary to guard against the Possibility of enabling the Governor General to suppress or reject Papers or Accounts which might be deemed necessary Instruments of Information by other Members of the Council.

46. In regard to the Idea of deputing Natives on occasional Investigations, we are really astonished at such a Proposition. If a Committee of Circuit and Council of Revenue, composed of the most intelligent and respectable Characters in our Service, and armed with all the Power of the Presidency, have failed in their Attempts to obtain necessary Information, from whence are these Natives to procure it? And if Collusions have been practised by Members of Administration when deputed into the Districts, what Reason have we to expect that the Conduct of native Deputies, who cannot be ignorant of former Transactions, will be found more unexceptionable than that of their Superiors? It will certainly be allowed that they are liable to great Temptations, because their Report must determine, in some Degree at least, the Amount of Revenue to be taken from those Districts which are to be the Subjects of their Investigation.

47. The Minutes of General Clavering and Mr. Francis leave us little to add on this disagreeable Subject. Their Reasons against delegating a separate Power of Controul to the Governor are solid and judicious, and we are happy in declaring that their Conduct on the Occasion meets with our Approbation. (a)]

Signed at the End,

Henry Fletcher,
John Smith,
John Harrison,
Cha^s Boddam,
Geo. Wombwell,
W. Devaynes,
J. Purling,
Fred^k Pigou,

R^d Hall,
Samuel Peach,
George Cuming,
Thomas Rumbold,
John Michie,
Rich^d Becher,
George Tatem,
Joseph Sparkes,

John Roberts.

A P P E N D I X, N^o CXLIII.

Vide Appendix, N^o CXXXV.

(a) Vide supra, Page 1169.

A P P E N D I X, N° CXLIV.

Book 180.

Extract of a Letter from the Governor General and Council at Fort William in Bengal, to the Court of Directors, dated 3d November 1772.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Par. 1. In our Address by the Colebrooke, dated the 13th April last, we acquainted you with the State of your Revenues in Bengal to that Period, since which we have closed the Account of the neat Settlements and Collections for the last Bengal Year, a Copy of which we now transmit a Number in this Packet. From it you will please to observe, that the Total Receipts, including some Deductions written off to Profit and Loss in the Moorshedabad Treasury, amounted for last Year to Sicca Rupees 1,57,26,576 : 10 : 2 : 1; so that the Balances for that Year are now reduced to Rupees 12,40,812 : 7 : 15, a great Part of which we shall still hope to realize; and we flatter ourselves that this Reduction of the Balances, and the comparative View we hope you will take of the Bengal Collections for these several Years past with those of the last Year, will fully satisfy you as to the favourable Success we have met with in the Collection of the Revenues. The Moorshedabad Books that will be transmitted you by the next Ship compleatly balanced, will further elucidate the Statement of the last Year's Revenue, which we have now the Honour of enclosing.

Fort William
Revenue Pro-
ceedings.

Committee
Circuit Pro-
ceedings.

2. At a Meeting of your Council of the 30th August, it was unanimously resolved to adopt the Plan proposed by our President and Members of the Committee of Circuit at Cossimbuzar, for removing the Seat of the Revenue Business to the Presidency, and for putting this important Branch of your Affairs under the immediate Management of your Governor and Council; in consequence of which, we formed ourselves into a Board of Revenue the 13th ultimo; since that Time, all Affairs respecting the Collections or internal Government of the Provinces have been confined solely to this Department; and we shall henceforth address you separately upon all Matters which come under these Heads.

Cossimbuzar,
28th July and
30th August.

3. In order to give you a distinct Idea of this Subject, and to make it the more compleat, we shall begin by recapitulating the most important Measures that have been lately taken, and of which you have been in part advised in our former Letters.

*X

* Sic in Orig.

4. In our Letter by the Nottingham, you were informed of our Intention of letting the Lands throughout the Provinces in Farm upon long and well regulated Leases; and we are happy to reflect that such a material and principal Mode of conducting the Collections should coincide so entirely with your Sentiments and Orders on the Subject.*X After the most serious and mature Deliberations on this Point, we determined, in our Proceedings of the Committee of Revenue of the 14th May, to establish a Plan for settling the several Districts upon this Footing, and for the future Government of your Collections. This being the Constitutional Ground Work of all our subsequent Measures, and of the System which we have since attempted to build upon it, we have thought it necessary, for your more immediate Attention, to transmit a Copy of it as a Number in the Packet, with our Reasons at large for adopting the Regulations therein laid down.

* Sic in Orig.

5. Before we proceed farther upon this Subject, it may not be improper to premise some general Remarks on the State of the Province at this Juncture.

6. The Effects of the dreadful Famine which visited these Provinces in the Year 1770, and raged during the whole Course of that Year, have been regularly made known to you by our former Advices, and to the Public by laboured Descriptions, in which every Circumstance of Fact, and every Art of Language have been accumulated to raise Compassion, and to excite Indignation against your Servants, whose unhappy Lot it was to be the Witnesses and Spectators of the Sufferings of their Fellow Creatures. But its Influence on the Revenue has been yet unnoticed, and even unfelt but by those from whom it is collected: For notwithstanding the Loss of at least One-third of the Inhabitants of the Province, and the consequent Decrease of the Cultivation, the nett Collections of the Year 1771 exceeded even those of 1768, as will appear from the following Abstract of Accounts of the Board of Revenue at Moorshedabad for the Four last Years.

Bengal Year.						
1175 or 1768,	Nett Collections	—	1,52,54,856	9	4	3
1176 or 1769,	The Year of Dearth, which was pro- ductive of the Famine in the follow- ing Year	—	—	1,31,49,148	6	3 2
1177 or 1770	The Year of the Famine and Mortality,	—	1,40,06,030	7	3	2
1178 or 1771	—	1,57,26,576	10	2	1	
Deduct the Amount of Deficiencies occasioned in the Revenue by un- avoidable Losses to Government		—	3,92,915	11	12	3
			<u>1,53,33,660</u>	14	9	2

Fort William
Revenue Pro-
ceedings.

Committee
Circuit Pro-
ceedings

* Sic in Orig.

Kishen
10 to 18 June.

It was naturally to be expected that the Diminution of the Revenue should have kept an equal Pace with the other Consequences of so great a Calamity; that it did not, was owing to its being violently kept up to its former Standard. To ascertain all the Means by which this was effected, will not be easy; it is difficult to trace the Progress of the Collections through all its intricate Channels, or even to comprehend all the Articles which compose the Revenue in its first Operations. One Tax however we will endeavour to describe, as it may serve to account for the Equality which has been preserved in the past Collections, and to which it has principally

contributed. It is called Najay*, and is an Assessment upon the actual Inhabitants of every inferior Division of the Lands, to make up for the Loss sustained in the Rents of their Neighbours, who are either dead or have fled the Country. This Tax, though equally impolitic in its Institution and oppressive in the Mode of exacting it, was authorised by the ancient and general Usage of the Country. It had not the Sanction of Government, but took place as a Matter of Course. In ordinary Cases, and while the Lands were in a State of Cultivation, it was scarcely felt, and never or rarely complained of. However irreconcilable to strict Justice, it afforded a Reparation to the State for occasional Deficiencies, it was a Kind of Security against Desertion, by making the Inhabitants thus mutually responsible for each other, and precluded the inferior Collector from availing himself of the Pretext of waste or deserted Lands, to withhold any Part of his Collections. But the same Practice which, at another Time and under different Circumstances, would have been beneficial, became at this Period an insupportable Burthen upon the Inhabitants. The Tax not being levied by any fixed Rate or Standard, fell heaviest upon the wretched Survivors of those Villages which had suffered the greatest Depopulation, and were of course the most entitled to the Lenity of Government. It had also this additional Evil attending it in common with every other Variation from the regular Practice, that it afforded an Opportunity to the Farmers and Shiedars to levy other Contributions on the People under Colour of it, and even to increase this to whatever Magnitude they pleased, since they were in course the Judges of the Loss sustained, and of the Proportion which the Inhabitants were to pay to replace it.

8. Complaints against this Grievance were universal throughout the Province, and it was to be feared that the Continuance of it would be so great a Check to the Industry of the People, as to impoverish the Revenue in the last Degree, when their former Savings by which it was sup-

ported were gone † Δ . Though Seven Years had elapsed since the Company became possessed of the Dewanny, yet no regular Process had ever been formed for conducting the Business of the Revenue. Every Zemindarree and every Taaluk was left to its own peculiar Customs; those indeed were not inviolably adhered to: The Novelty of the Business to those who were appointed to superintend it, the Chicanery of the People whom they were obliged to employ as their Agents, the accidental Exigencies of each District, and, not unfrequently, the just Discernment of the Collector, occasioned many Changes; every Change added to the Confusion which involved the Whole, and few were either authorized or known by the presiding Members of the Government. The Articles which composed the Revenue, the Form of keeping Accounts, the Computation of Time, even the technical Terms, which ever form the greatest Part of the Obscurity of every Science, differed as much as the Soil and Productions of the Province. This Confusion had its Origin in the Nature of the former Government. The Nazims exacted what they could from the Zemindars and great Farmers of the Revenue, whom they left at Liberty to plunder all below them, reserving to themselves the Prerogative of plundering them in their Turn, when they were supposed to have enriched themselves with the Spoils of the Country. The Muteseddees, who stood between the Nazim and the Zemindars, or between them and the People, had each their respective Shares of the publick Wealth. These Profits were considered as illegal Embezzlements, and therefore were taken with every Caution which could ensure Secrecy; and being consequently fixed by no Rule, depended on the Temper, Abilities, or Power, of each Individual for the Amount. It therefore became a Duty in every Man, to take the most effectual Measures to conceal the Value of his Property, and elude every Enquiry into his Conduct, while the Zemindars and other Landholders who had the Advantage of long Possession, availed themselves of it by complex Divisions of the Lands, and intricate Modes of Collection, to perplex the Officers of the Government, and confine the Knowledge of the Rents to themselves. It will be easily imagined that much of the current Wealth stopped in its Way to the publick Treasury. It is rather foreign from the Purpose of this Exposition, but too apposite not to be remarked, that it was fortunate such a System did prevail, since the Embezzlements which it covered preserved the current Specie of the Country, and returned it into Circulation, while a great Part of the Wealth received by the Government was expended in the Country, and but a small Superfluity remained for Remittances to the Court of Delhie, where it was lost for ever to this Province.

10. To the original Defects inherent in the Constitution of these Provinces, were added the unequal and unsettled Government of them. Since they became our Property, a Part of the Lands which were before in our Possession, such as Burdevan, Midnapore, and Chittagong, continued subject to the Authority of their Chiefs, who were immediately accountable to the Presidency. The Twenty-four Pergunnahs granted by the Treaty of Plassey to the Company, were theirs, on a different Tenure, being their immediate Property, by the Exclusion of the Zemindars, or hereditary Proprietors; their Rents were received by Agents appointed to each Pergunna, and remitted to the Collector, who resided in Calcutta.

The Rest of the Province was for some Time entrusted to the joint Charge of the Naib Dewan, and Resident of the Durbar, and afterwards to the Council of Revenue at Moorshedabad, and to the Supervisors who were accountable to that Council. The Administration itself was totally excluded from a Concern in this Branch of the Revenue.

11. The internal Arrangement of each District varied no less than that of the whole Province. The Lands subject to the same Collectors, and intermixed with each other, were some held by Farm, some superintended by Shiedars or Agents on the Part of the Collector, and some left to the Zemindars or Talucdars themselves, under various Degrees of Controul. The first were racked without Mercy, because the Leases were but of a Year's standing, and the Farmer had no Interest or Check to restrain him from exacting more than the Land could bear. The Second were equally drained, and the Rents embezzled, as it was not possible for the Collector, with the greatest Degree of Attention on his Part, to detect or prevent it. The latter, it may be supposed, were not exempted from the general Corruption. If they were, the other Lands which lay near them would suffer by the Migration of their Inhabitants, who would naturally seek Refuge from Oppression, in a milder and more equitable Government.

12. The Administration of Justice has so intimate a Connection with the Revenue, that we cannot omit the Mention of it, while we are treating of this Subject in a general View, although we have already given our Sentiments upon it at large in another Place, to which we shall crave leave to refer. The Security of private Property is the greatest Encouragement to Industry, on which the Wealth of every State depends. The Limitation of the Powers annexed to the Magistracy, the Suppression of every Usurpation of them by private Authority, and the facilitating of the Access to Justice, were the only Means by which such a Security could be obtained. But this was impossible under the Circumstances which had hitherto prevailed. While the Nizamut and the Dewanee were in different Hands, and all the Rights of the former were admitted, the Courts of Justice, which were the sole Province of the Nazim, though constituted for the general Relief of the Subjects, could receive no Reformation. The Court and Officers of the Nizamut were continued, but their Efficacy was destroyed by the ruling Influence of the Dewanee. The regular Course of Justice was every where suspended; but every Man exercised it who had the Power of compelling others to submit to his Decisions. The People were oppressed; they were discouraged, and disabled from improving the Culture of their Lands; and, in proportion as they had the Demands of Individuals to gratify, they were prevented from discharging what was legally due to Government.

13. Such was the State of the Revenue when your Commands were received by the Lapwing, and happily removed the Difficulties which had hitherto opposed the Introduction of a more perfect System, by abolishing the Office of Naib Duan, and authorising your Administration to assume openly the Management of the Dewanee in your Name, without any Foreign Intervention.

14. In the Execution of these your Intentions, the Points which claimed our principal Attention, as will appear from the above Description, were to render the Accounts of the Revenue simple and intelligible, to establish fixed Rates for the Collections, to make the Mode of them uniform in all Parts of the Province, and to provide for an equal Administration of Justice. In the Steps which we have already taken, we have laboured to obtain these Ends; with what Success will be seen hereafter.

15. The Regulations which we have before mentioned being compleated, and the Committee of Circuit appointed, consisting (as we mentioned in our last) of the Governor, Mess. Middleton, Dacres, Lawrell, and Graham, we published our Intention of farming all the Lands of the Province of Bengal on Leases of Five Years, and invited all Persons to make Proposals.

16. The Committee first proceeded to Kishennagur, and there entered on the Settlement of the District of Nuddea. The Proposals which were there delivered to them were expressed in so vague and uncertain a Manner, and differed so widely from each other in Form, that it was impossible to make a Comparison, or to ascertain the proportional Amount of each; and the few only that were intelligible contained very low and disadvantageous Terms. The Committee were therefore of Opinion, that these Offers should be rejected; and that the Lands should be put up at Public Auction, though contrary to the original Intention. To remove all Obstacles that might present themselves, from an Uncertainty in the Bidders, with respect to the more minute Articles of the Collections, and the Grounds on which the Settlement was to be established between the Farmer and Cultivator, the Committee found it indispensably necessary, before the Sale began, to form an entire new Hustabood, or Explanation of the diverse and complex Articles which were to compose the Collections. These consisted of the Assall, or original Ground Rent, and a Variety of Taxes called Aboabs, which had been indiscriminately levied at different Periods by the Government, the Zemindars, Farmers, and even by the inferior Collectors. One of these Aboabs we have explained above; many of them are incapable of any Explanation.

17. After the Committee had made a thorough Investigation of the above Articles of the Revenue, they proposed to deduct such as appeared most oppressive to the Inhabitants, or of a late Establishment, at the same time reserving those which were of long Standing, and had been cheerfully submitted to by the Ryotts, these being in fact a considerable Part of the Neat Rents.

Fort Wm
Rev. Pro^{ss}
Com. Circuit
Pro^{ss}
Comm. Rev^e
14 May.

Kishen^r,
20 & 21 June.

Among the former were the Duties arbitrarily levied by the Zemindars and Farmers upon all Goods and Necessaries of Life passing by Water through the interior Part of the Country. The Bazee Jumma, or Fines for Petty Crimes and Misdemeanors, were also, agreeably to the humane and equitable Spirit of your Orders, totally abolished, as well as the Haldarry or Tax upon Marriage, which yielded a trifling Revenue to Government, was very injurious to the State, and could tend only to the Discouragement and Decrease of Population, an Object at all Times of general Importance, but more especially at this Period, from the great Loss of Inhabitants which the Country has sustained by the late Famine, and the Mortality which attended it. These several Deductions in favour of the Natives, altho' the immediate Cause of decreasing the Rent Roll, will doubtless in Time be productive of the most salutary Effects, as they tend to encourage the Manufactures and Trade of the Country, to retrieve the Loss of Inhabitants, to free the People from vexatious Prosecutions, and by promoting the general Ease of the Country, virtually to support and improve its Revenue.

18. In order to secure the Inhabitants in the quiet Possession of the Lands whilst they held them on Terms of Cultivation, and to prevent such Exactions as aforementioned in future, the Committee formed new Amulnamas or Leases, in which the Claims upon the Ryotts were precisely and distinctly ascertained, and the Farmers restricted from making any further Demands, under the severest Penalties. To this End, and to prevent the Farmers from eluding this Restriction, they were ordered to grant new Pottahs or Deeds to the Ryotts, the Form of which was drawn out by the Committee, and made public, specifying the Conditions on which they were to hold their Land, the separate Heads or Articles of the Rents, and every Encouragement was contained in them to cultivate the Waste Ground on a moderate and increasing Rent.

19. Another principal Object with the Committee, was to reduce the Charges of Collection as low as possible, from a Conviction that the Retrenchment of improper and unnecessary Expences opens a Source of Increase of Revenue the most eligible, because the most consistent with the Ease of the Inhabitants. For this Purpose we have formed an uniform and regular Establishment, for all the necessary Charges to be incurred in the Cutcheries of the several Districts, under positive Restrictions, that they shall not be exceeded without our being previously advised. This we doubt not will prove a great Saving to the Honourable Company, as it will be the effectual Means of preventing in future all superfluous and unnecessary Disbursements. And we think we may venture to promise that this Article will be duly attended to, as it will be almost the only Care of the Auditor, to prevent every Deviation from it in the Accounts which are to pass his Inspection.

20. After these previous Steps were resolved on, the Lands of Kishenager were put up to Public Auction, and a final Settlement was made for five Years on an accumulating Increase, for the Particulars of which we must beg Leave to refer you to the Proceedings of the Committee, which are now transmitted.

21. During the Course of the Sale at Kishenagur, the Rajah of that Place gave in Proposals for farming the whole District; which leads us to the following general Observations on the Subject of Zemindars and Talookdars in the Province of Bengal.

* Sic in Orig.

[22. Where it can be done with Propriety, the entrusting the Collections of the Districts to the hereditary Zemindars, would be a Measure we should be very willing to adopt, as we believe that the People would be treated with more Tenderness, the Rents more improved, and the Cultivation more likely to be encouraged; the Zemindar less liable to Failure or Deficiencies than the Farmer, from the perpetual Interest which the former hath in the Country, and because his Inheritance cannot be removed; and it would be improbable he would risk the Loss of it by eloping from his District, which is too frequently practised by a Farmer when he is hard pressed for the Payment of his Ballances, and as frequently predetermined when he receives his Farm. (a)]

+ Sic in Orig.

Cossimbuzar,
20 July.

23. With respect to the Talookdarrys, and inconsiderable Zemindarrys, which formed a Part of the Huzzon Zelahs or Districts which paid their Rents immediately to the general Cutcherry at Moorshedabad, as well as many others of the same Kind in different Parts of Bengal, all Arguments have been weighed whether in favour of the just Claim Government has upon these Lands for a Revenue adequate to the real Value, or of the Zemindars and Talookdars in Support of their Rights and Privileges, grounded upon the Possession of regular Grants, a long Series of Family Succession and fair Purchase. These being duly considered there occurred to us only the two following Modes which could be pursued in making their Settlement. The first was to let their Lands to Farm, to put the Renters in entire Possession and Authority over them, obliging them to pay each Zemindar or Talookdar a certain Allowance or per Centage for the Subsistence of himself and Family. The Second was to settle with the Zemindars themselves on the Footing of Farmers, obliging them first to enter into all the Conditions of a Farmer's Lease; Secondly, to pay the same Revenue that could be expected from Farmers; Thirdly, to give responsible Securities; and Fourthly, to admit a Reserve in favour of Government, for making, during the Course of their actual Lease, an exact Mustabood (Valuation from Accounts) or a Measurement of their Possessions, in order to ascertain their true Value at a future Settlement,

(a) Vide supra, Page 1177.

should the present Accounts be found to be fallacious or Concealments suspected. We have allowed a Degree of Weight to the Arguments of the Zemindars and Talookdars in favour of their Plea of Right, which by adopting the first Mode of Settlement would doubtless be exposed to Risk; for as the Authority given to the Farmers would reduce the present Incumbents to the Level of mere Pensioners, and greatly weaken their Claims as Proprietors, so, in the Course of a few long Leases, their Rights and Titles might, from the Designs of the Farmers to establish themselves in their Estates, the Death of the old Inheritors, and the Succession of Minors, be involved in such Obscurity, Doubt and Controversy, as to deprive them totally of their Inheritance. To expose the Zemindars and Talookdars to this Risk, is neither consistent with our Notions of Equity, nor with your Orders, which direct, "that we do not by any sudden Change alter the Constitution, nor deprive the Zemindars, &c. of their antient Privileges and Immunities."

30th June
1769.

Another Argument, drawn from the Conduct naturally to be expected from the Zemindars and Talookdars, weighs strongly with us, and proves an Objection to adopting the first Mode. From a long Continuance of the Lands in their Families, it is to be concluded they have rivetted an Authority in the District, acquired an Ascendancy over the Minds of the Ryotts, and ingratiated their Affections. From Causes like these, if entire Deprivation were to take Place, there could not be expected less material Effects than all the Evils of a divided Authority, Prejudice to the Revenue, and Desertion and Desolation to the Lands: Whereas, from continuing the Lands under the Management of those who have a natural and perpetual Interest in their Prosperity, provided their Value is not of too great an Amount, solid Advantages may be expected to accrue. Every Consideration then sways us, where it can be done with the Prospect of the Advantage before mentioned, to adopt the Second Mode in settling with the inferior Zemindars and Talookdars; first, an equivalent Revenue may be thereby obtained, with Security for its punctual Payment; Secondly, the converting them into Farmers, establishes the Government's Right of putting their Lands on that Footing, whenever they shall think proper, the Awe of which must constantly operate to insure their good Behaviour and good Management; Thirdly, the Clause of Scrutiny to which they are subjected will also have the same Tendency, at the same Time that it may be strictly put in force, where there is Cause to suspect Concealment, or a Prospect presents of Increase to the Revenue.

24. Agreeably to these Ideas, the Committee at Kishenagur exempted the several Talooks in that District from the Public Sale, as the Possessors engaged to abide by such a Settlement as shall be deemed equivalent and just; and an exact Valuation was accordingly made of their Lands. It was however found that the Terms offered by the Zemindar of Kishenagur, as before mentioned, were not equivalent to the Expectations the Committee had reason to entertain from the Public Auction of the separate Farms; and the Faith of Government having been already engaged to such Farmers, whose Offers had been formerly accepted; for these Reasons, joined with the well known subtle and faithless Characters of the Zemindar, it was determined to reject his Proposals, and to give the Preference to the Offers of the Farmers, which were more advantageous to Government.

25. The Settlement of Kishenagur being concluded, a fixed Dewan was chosen by the Committee to be joined with the Collector in the Superintendancy of the Revenues, conformably to our established Regulations before referred to, and Instructions were accordingly given him for his Guidance.

26. We have been thus explicit in relating the Transactions at Kishenagur, both as these will serve to point out the various Effects of our previous Determinations, as well as the Motives which gave Occasion to those which were superadded by the Committee, from local or general Observations, and to convey an Idea of the Plan on which the Settlement of the whole Province will be formed, of which that of Kishenagur may be regarded as the Model.

27. From Kishenagur the Committee proceeded to Cossimbuzar, and arrived there the Beginning of July. One of their first Objects was the regulating the Nabob's Household and Stipend, and the appointing the necessary Officers for the Management of his Affairs. But as these Matters will be fully discussed in our Letter from the General Department, we shall confine this Address solely to the current Business of the Revenue.

Cossimbuzar.
7 July.
11 Dec.

28. The Province of Radshahy and the Huzzoor Zelahs, were taken next into Consideration, and the same Regulations established previous to their Settlement as at Kishenagur. Public Advertisements being made for receiving Proposals for the farming the different Purgunnahs in Radshahy, and a proper Time limited for their Delivery, the Terms given in for the Whole of the Western Division were examined, and the Offers of the Farmers and Zemindar accurately compared. Those of the latter were found more advantageous to Government: a Settlement for Five Years was accordingly concluded with the Ranny Bowanny, the Zemindar of that District; whose Substance, Credit and Character rendered the Conditions of her Offer the more desirable, especially as she consented to the Committee's Plan of subdividing the Lands into Fourteen Lots or Farms, and engaged to deposit the Farmers Cabooleats or Agreements, as a collateral Security with her own, for the punctual Payment of her Rents. No other Proposals being given in for the Eastern Division of Radshahy, it was in like Manner farmed to the Zemindar, whose Knowledge of, and long established Reputation in the Country, enabled her to make more advantageous Offers for this also, than any other Person; and we doubt not but we shall realize the whole of the Revenue, from these important and extensive Districts, which will receive an additional Advantage, besides a Reduction

16 July.

3 August.

19 August.

a Reduction of the Expence of the Collections, in being thus united under their hereditary and ancient Proprietor.

20 August.
25 Do.

29. For the particular Reasons and Arguments urged in our several Proceedings referred to in the Margin, and which will be further treated on in our Letter from the other Department, you will observe that we have found it expedient to annex to Mr. Middleton's Appointment of Resident at the Durbar and Chief of Cossimbuzar, the Superintendancy of the Collections of Radshahy; in the conducting of which, the Whole being put under the immediate Management of the Zemindar, his only Care as Collector will be to receive the single Monthly Kists as they may become due, to attend to the Complaints and Representations of the Ryotts, and to see that the Regulations which have been made are duly adhered to.

6 August.
7 August.
3 September.

30. The Huzzoor Zelahs and the inferior Zemindarries and Talookdarries bordering on Moorshedabad and Radshahy, were also settled on the same Plan, a Preference being always given to the Offers of the Hereditary Possessors, as before observed. But as it would take up too much of your Time to descend to a minute Detail of these numerous Settlements, we must take the Liberty of referring you to the Proceedings of the Committee of Circuit; you will therein Notice that we have appointed Five additional Collectors, to superintend the Revenue of those Districts. It was with some Reluctance we found ourselves under the Necessity of increasing the Number of these Appointments; they were rendered unavoidable by the Intricacy of those Parts of the Huzzoor Zelahs which have been thus distributed amongst them; but we hope that the Liberty which we have given to the Farmers, who may be so disposed, to pay their Rents immediately to the Sudder, or Head Cutcherry, will in Time enable us to reduce these Establishments.

20 August.
3 September.

28 July.

31. In the Intervals of public Business, the Committee were employed in deliberating on the Steps referred to them, which were proper to be taken for carrying into Execution your late Orders by the Lapwing, where you declare your Intention of "standing forth as Dewan by the Agency of the Company's Servants, to assure the entire Management of the Revenues," leaving it to us to plan and execute this important Work, "by adopting such Regulations, and pursuing such Measures, as should at once insure to the Company every possible Advantage."

32. The first Consideration was, whether the Board of Revenue at Moorshedabad should be abolished, and the Business of the Collections, in all its Branches, put under the Management of the Members of your Administration at the Presidency; and, after allowing due Weight to every Argument that occurred, we agreed unanimously with the Committee in the Necessity of this last Measure, which has accordingly been since carried into Execution. We take the Liberty of laying before you the Grounds upon which we have ventured to make this Alteration, in the flattering Hopes that it will meet with your Approval.

33. As the Administration of Justice, and the Collection of the Revenue, are by far the most important Objects of Government, they certainly claim the first Attention of your President and Council, especially at a Time when so many weighty Matters, intimately connected with them, are entrusted by you to our Investigation and Judgment, and when the State of the Country requires timely, well digested, and spirited Measures. While the controuling and executive Part of the Revenue, and the Correspondence with the Collectors, was carried on by a Council at Moorshedabad, the Members of your Administration had not an Opportunity of acquiring that thorough and comprehensive Knowledge of the Revenue which can only result from practical Experience: But as your late Orders tend to establish a new System, enjoin many new Regulations and Enquiries*, which could not properly be delegated to a subordinate Council, it became absolutely necessary that the Business of the Revenue should be conducted under our immediate Observation and Direction.

* Sic in Orig.

34. This Change we trust will afford great Relief to the Inhabitants of the Provinces, in opening to them a more ready Access to Justice, inasmuch that Appeals from the Decisions of the inferior Courts may now be made directly to the Presidency; whereas formerly they were first transmitted to the Council at Moorshedabad, and from thence an Appeal lay to us.

35. Another good Consequence will be the great Increase of Inhabitants and of Wealth in Calcutta, which will not only add to the Consumption of our most valuable Manufactures imported from hence, but will be the Means of conveying to the Natives a more intimate Knowledge of our Customs and Manners, and of conciliating them to our Policy and Government.

36. Besides the Reasons above urged for the Dissolution of the Council at Moorshedabad, we must beg Leave to add this further Argument, in reply to the Objection which may possibly be made to it, as repugnant to your Commands of the 30th June 1769. We now conceive them however to be superseded by your later Orders, and the discretionary Powers you have given us in your Letter by the Lapwing; nevertheless we should have thought ourselves indispensably bound to have adhered to the Spirit of them, so far as they could be made to coincide with the new System of the Dewanny, but we found them totally subverted by it.

37. While Moorshedabad remained the Seat of your Collections, every Consideration required the Establishment of a Council to superintend them, as it was a Trust every way too great for an Individual. On these Grounds alone we presume your Orders for forming such Councils at Moorshedabad and Patna were framed. But when the Office of Naib Duan was abolished, and you had declared your Resolution to place the Collections under the immediate Charge of your own

own Servants, there remained no Reason for continuing that Department of the Revenue at such a Distance from the Observation of your Governor and Council; and the Removal of the Collections to the Presidency, as it left no Business for an inferior Council, of course rendered their Continuance, and the Charges attending such an Establishment, needless. We will indulge ourselves therefore with another Hope, that an annual Saving of some Lacks of Rupees will be derived from this Alteration, although we are well aware of the Expence and Inconvenience which ever attends Innovations of all Kinds on their first Institution.

38. As the Reasons for the Removal of the Khalsa are treated on very largely in the Proceedings of the Committee of Circuit of 28th July, and contain many Observations on the Nature of the Revenue in general, which are too voluminous to be inserted in the Body of this Letter, we wish to recommend these to your particular Attention.

39. The Plan which we have formed for conducting the Business of the Khalsa, or superior Office of the Collections, will go a Number in the Packet. 20 August.

40. The more regular Administration of Justice was also deliberated on by the Committee of Circuit, and a Plan was formed by them, which afterwards met with our Approbation. We cannot give you a better Idea of the Grounds on which this was framed, than by referring you to a Copy of it, together with a Letter from the Committee to the Board on the Occasion, both of which make Numbers in this Packet, and we earnestly recommend them to your Perusal; requesting to be assisted with such further Orders and Instructions thereon as they may require, for completing the System which we have thus endeavoured to establish, on the most equitable, solid, and permanent Footing. We hope they will be read with that Indulgence, which we are humbly of Opinion is due to a Work of this Kind, undertaken on the plain Principles of Experience and common Observation, without the Advantages which an intimate Knowledge of the Theory of Law might have afforded us. We have endeavoured to adapt our Regulations to the Manners and Understanding of the People, and Exigences of the Country, adhering as closely as we were able to their ancient Usages and Institutions. It will still be a Work of some Months, we fear, before they can be thoroughly established throughout the Provinces; but we shall think our Labours amply recompensed, if they meet with your Approbation, and are productive of the good Effects we had in View. 15 August.

41. Our President returned to Calcutta about the Middle of September. Mr. Middleton remained at Moorshedabad to take Charge of his Appointments; and the other Three Members of the Committee of Circuit proceeded to Dacca, where they are now employed in making the Settlement of that Province, and the adjacent Districts; after which they will continue their Tour to the remaining Divisions on the Eastern Side of Bengal; and we hope to transmit the further Particulars of their Proceedings by One of the Ships of this Season, together with a complete Statement of your Revenue for the following Five Years. 5 September.

42. Besides the General Plan before-mentioned for regulating the new System of conducting the Revenues, and the several other Points therein referred to, the Committee of Revenue at the Presidency, composed of the remaining Members of your Council, were employed in preparing the Settlements of the Districts of Hougly, Midnapore, Beerbhoom, Jessore, and the Calcutta Lands. These, together with the Districts allotted to the Committee of Circuit, complete the Whole of Bengal, excepting Burdwan, where the Lands are already let in Farm, on Leases of Five Years, which do not expire till the End of the Bengal Year 1182.

43. In consequence of the public Advertisement for making the Settlement of Hougly, a Number of Proposals for farming the Lands were delivered in; and, after an exact Scrutiny was made into them, those which appeared to be the most advantageous to Government were accepted. It was originally intended to have let them in small Farms; but the Offers for larger Lots being much higher than the others, we were tempted to prefer them. There were likewise many Talookdarries, and petty Zemindarries, in this District, the Possessors of which represented to us the Length of Time they had held their Lands, and the wretched Condition they would be reduced to, were they now to be deprived of them. As they engaged to pay to Government an increased Rent, in proportion to their Value, we were induced, by the same Motives as actuated the Committee of Circuit in similar Instances, to continue to them their hereditary Possessions. In One or Two of the Purgunnas some Deductions were found necessary to be made, on account of the particular Degree in which they had suffered by the late Famine; but a favourable Increase being added to the other Purgunnas, we have Reason to be satisfied with the good Success which has attended the Settlement of Hougly and its Dependencies.

44. The Settlement of Beerbhoom, Bissenpoor, and Pacheat, has been also effected upon an increasing Revenue, on a Plan similar to the other farmed Lands. * Sic in Orig.

45. The Districts of Jessore and Mahomed Shahy are settled on Terms advantageous to Government, as appears by the Accounts delivered in by Mr. Lane, a Member of our Board, who was deputed to accomplish that Business; and a full Representation of his Proceedings is recorded in our Consultation of the 10th of August.

46. By the Proceedings it appears, that the Calcutta Lands have been completely farmed; but as some of the Farmers have flown off from their Engagements, and absconded, and the Execution of the Title Deeds with the rest is delayed, we have hitherto been prevented from finally adjusting

justing this Business. We shall therefore defer transmitting a further Statement of these Lands till the next Ship; as well as that of Midnapoor, the Settlement of which is now in great Forwardness.

47. In pursuance of your positive Injunctions, we have been endeavouring for some Time past to collect the fullest Information concerning the Salt Business in Bengal, that we may be enabled to form such Regulations as shall appear the best calculated for securing the Duties of Government upon that Article, and for the general Benefit of the Trade. For our Proceedings in these Matters, so far as we have hitherto been able to effect, we refer you to the Consultations now transmitted, and particularly to that of the 7th of October. And as the Subject is one of the first that will fall under our Consideration, we expect in our next Advices to furnish you with a compleat State of it.

48. The Houghly disputed Ballances of Salt, which have been a Matter of Contention and Difficulty for these Two Years past, we have at length happily adjusted, as recorded in our Proceedings of the 1st of October.

49. The Bukshbunder or Customs at Houghly, as well as those of the Pachetra at Moorshebabad, have not been let to farm, but continue to be collected by the Officers of Government, in order that no Obstacles may occur in new modelling this Source of your Revenue, agreeably to your Instructions. At present we wait for Advices and further Lights from the Committee of Circuit at Dacca, concerning the Shawbunder or Head Custom House in that District. Being furnished with these, we shall proceed to form one general and uniform Plan for the Collection of Duties, which will be duly transmitted for your Information.

50. The humane Attention shewn in your Commands of the 30th June 1769, and recommended in many of your Letters since that Date, to the Rights of the Zemidars who have inherited Lands from their Ancestors, encourages us to solicit your Compassion for the ancient Proprietors of the Twenty-four Pergunnas, or Calcutta Lands, which became the Company's Zemidarry by the Treaty of Plassey, and from which they were consequently dispossessed; a small Part of these Lands were before that Time united with the Zemidaries of Burdwan and Nuddea, whose Zemidars are amply provided for. The other Zemidars and Taalucdars have continued since that Time in a State of extreme Indigence. Some of them have large Families to maintain. It has been the usual Rule of the Mogul Government, when any Zemidar was divested of Authority, to allow him a Substance out of the Rents of his Zemidarree, proportioned to the Annual Income of it. This Proportion commonly amounted to One Tenth. We would not recommend so large an Allowance for these People. We are persuaded that they will be contented with a much more moderate Income, and receive it with Gratitude. As this Indulgence has been extended to all the other Zemidars in both the Provinces, since they were placed under your Government, we have judged that this Representation of the Case of those who alone have been excluded from it, would not be unacceptable to you.

51. As the Settlement of the Province of Bahar had been made for a Term of Years, and therefore did not require any immediate Alteration, we shall wait to finish the whole of our Regulations in Bengal, before we attempt any Innovations in that Province. The only Point on which we think we can give you any previous Intimation of our future Proceedings in those Parts is, that we deem it proper to unite the Collections with those of Bengal, and establish the same Regulations in both Provinces, as soon as we can do it with Conveniency, and without adding to our present Embarrassments.

Signed at the End,

Warren Hastings,
Rt. Barker,
W. M. Aldersey,
Thomas Lane,

Richard D. Barwell,
James Harris,
H. Goodwin.

A P P E N D I X, N° CXLV.

Book 184, Page 247.

Consultation of the 14th of May 1772.

Fort William, the 14th May 1772.

At a Committee of Revenue; Present,
 The Honourable Warren Hastings Esquire,
 William Aldersey, }
 Philip Milner Dacres, } *Esquires.*
 Thomas Lane, }
 Richard Barwell, }

James Harris,
 James Lawrell,
 Henry Goodwin,
 John Graham.

Read and approved the Proceedings of the 10th instant.

It has already been resolved, in Consultation of the 16th ultimo, to let the Lands of the Province in Farm, and for long Leases; and this Resolution has been communicated to the Court of Directors in the last General Letter. This, therefore, being the Ground-work of our Deliberations on the general Measures which are to be taken for the future Settlement of the Collections, it may not be improper, in this Place, to assign the Reasons which have induced us to form these Resolutions.

Deliberations
 on settling the
 Lands in the
 Provinces.

There is no Doubt that the Mode of letting the Lands in Farm is, in every Respect, the most eligible; it is the most simple, and therefore the best adapted to a Government constituted like that of the Company, which cannot enter into the Detail and Minutiae of the Collections. Any Mode of Agency by which the Rents might be received is liable to Incertainty, to perplexed and inextricable Accounts, to an Infinity of little Balances, and to Embezzlements. In a Word, both the Interest of the State, and the Property of the People, must be at the Mercy of the Agents. Nor is it an Object of trivial Consideration, that the Business of the Service, already so great that much of it is unavoidably neglected, would be thereby rendered so voluminous, and the Attention of the Board so divided, that nothing would be duly attended to; the current Affairs would fall into irrecoverable Arrears, the Resolutions upon them be precipitate and desultory, the Authority of the Government set at nought, the Power which it must necessarily delegate to others would be abused, and the most pernicious Consequences ensue from the Impossibility of finding Time to examine and correct them. That such would be the Case, we, with Confidence, affirm, since we already experience the Existence of these Evils, in Part, from the great Encrease of Affairs which has devolved to the Charges of this Government; and the Want of a reduced System no less than from a Want of immediate Inspection and Execution. This is a Point well worth the Attention of the Board in every Proposition that may come before them, as it essentially respects the Constitution and general Interest of the Company.

To let the Lands for long Leases is a necessary Consequence of letting them. [(a) The Farmer who holds his Farm for One Year only, having no Interest in the next, takes what he can with the Hand of Rigour, which, even in the Execution of legal Claims, is often equivalent to Violence.—He is under the Necessity of being rigid and even cruel, for what is left in Arrear after the Expiration of his Power, is at best a doubtful Debt, if ever recoverable.] § (“ He will be tempted to exceed the Bounds of Right, and to augment his Income by irregular Exactions, and by racking the Tenants, for which Pretences will not be wanting, where the Farms pass annually from One Hand to another. What should hinder him? He has nothing to lose by the Desertion of the Inhabitants, or the Decay of Cultivation. Some of the richest Articles of Tillage require a Length of Time to come to Perfection; the Ground must be manured, banked, watered, ploughed, and sowed or planted. Those Operations are begun in one Season, and cost a heavy Expence, which is to be repaid by the Crops of the succeeding Year. What Farmer will give either Encouragement or Assistance to a Culture of which another is to reap the Fruits?

“ The Discouragements which the Tenants feel from being transferred every Year to new Landlords, are a great Objection to such short Leases: They contribute to injure the Cultivation, and dispeople the Lands. They deprive the industrious Reiat of those Aids, known by the Appellation of “Tuccaabee,” so essentially necessary to enable him to purchase Cattle, Seed, and Utensils of Husbandry, which a more permanent Farmer will ever find it his Interest to supply as a Means of promoting an increased Cultivation, and they of Course prove an unsurmountable Obstacle to bringing into an arable State, the immense Tracts of Waste Land which overspread this fertile Country.

“ The Defects of short Leases point out, as a necessary Consequence, the opposite Advantages of long Farms.

(a) Vide supra, Page 1177.

“ From these the Farmer acquires a permanent Interest in his Lands. He will, for his own Sake, lay out Money in assisting his Tenants in improving Lands already cultivated, and in clearing and cultivating Waste Lands. He will not dare to injure the Rents, nor encroach in one Year on the Profits of the next, because the future Loss which must ensue from such a Proceeding will be his own; the Tenants will grow familiarized to his Authority; and a mutual Attachment is at least more likely to proceed from a long Intercourse between them, especially when their Interests are mutually blended, than from a new and transitory Connection which is ready to expire before it can grow into Acquaintance.

“ Such are the Arguments which have occurred to us, in Support of the Two Points on which we have already determined, namely, to dispose of the Lands to farm, and on long Leases.

“ We are happy to reflect, that the Commands of our Honourable Masters in many of their late General Letters, but especially * strongly inculcate the same Opinion.” §

Regulations. The Board now proceed to the final Consideration of the Measures requisite for the Settlement of the Collections, and are agreed on the following Resolutions.

The only general Principles to guide our Determination on this Point are, that the Leases be not too short, for the Reasons above recited, nor too long, lest the Farmer acquire an Influence so great in the Lands as to injure the Rights or Authority of his Successor, or lest the Knowledge of their Value be confined to the present Possessor, and lost to others. We are of Opinion, that a longer Term than Six Years might be liable to these Objections, as a shorter than Three would not answer the Ends proposed by farming the Lands. There are no valid Reasons for assigning a Preference to any one particular Term of Years above another within these Extremes of 3 and 6, since the Causes which might operate in favour of any Period for one Place from the Consideration of the Soil, Crops, or any other local Accidents, would not hold good in others. But we are of Opinion, that, for the Sake of Regularity, and for facilitating the Course of Business, the same Term of Years and the same Period for their Commencement should be fixed for all the Farms throughout the Province; and where the Lands are already in Farm, that the Leases be extended so as that the whole Leases of the Province may fall at one Time.

1st. That the Farms shall be let for the fixed Term of Five Years, to commence from the 1st of this instant Byasaac 1179, or the 10th April 1772.

2d. That the Farms shall consist of entire Pergunnahs, provided they do not exceed the annual Amount of one Lack of Rupees, in which Case, they shall be divided into such equal Proportions as shall reduce the Amount of each considerably below that Sum, unless the acknowledged Responsibility and good Character of the Farmer shall support his Pretensions to rent the whole Pergunnah; and that all Villages or Portions of Lands which have been hitherto let in separate Farms shall be reannexed to the Pergunnahs to which they originally belong.

3d. That a Committee of the Board shall be appointed to go on a Circuit through the Province, and to form the Bundoobust or Settlement at the Sudder Cutcherry of each District.

4th. That the said Committee shall consist of the President and Four Members from the Board; viz.

Messrs. Middleton,
Dacres,
Lawrell, and
Graham.

5th. That the Settlement of the Districts of Hougly, Hedgelee, Calcutta Pergunnahs, Burdwan, Midnapore, Beerbhoom, Bissenpore and Pachaet, shall be determined by the remaining Members of the Board.

6th. That as the Company have determined to stand forth as Dewan, the Servants employed in the Management of the Collections shall be henceforward stiled Collectors, instead of the present Appellation of Supervisors.

7th. That a fixed Dewan shall be chosen and nominated by the Board, who shall be joined with the Collector in the Superintendency of the Revenues. That he shall keep separate Accounts of the Collections, according to the established Forms of the Country; countersign all Orders circulated in the Mofsil, all Receipts granted to the Farmers, and all Invoices and Accounts transmitted to the Sudder.

8th. That the Collector shall not use his own private Seal in the Execution of the Business, but that a general Seal be struck, with a proper Inscription in the Name of the Company as Dewan of the Provinces, and that One be lodged with each Collector, to be by him affixed to all publick Deeds and Orders, where the Custom of the Country and Rules of the Service render it necessary; and wherever this Seal is affixed, the Collector shall attest it with his Name.

9th. That neither the Collector nor Dewan shall send Sepoys, Peons, or any other Persons with Authority, into the Lands belonging to the Farmers, excepting only on such Occasions as shall indispensably require it for the Maintenance of the Peace or the immediate Execution of Justice, in which the Authority of the Farmer shall be insufficient. That, on such Occasions, a Warrant under the Publick Seal, and signed by the Collector, shall be given in Writing to the Officer employed, and be recorded in the Judicial Proceedings, with the Reasons for issuing it; but that no Person be summoned on ordinary Occasions, except by a Tullub Chitty to the Farmer, or Order, requiring him to produce the Person summoned in a certain Space of Time.

10th. That the Farmer shall not receive larger Rents from the Reiat than the stipulated Amount of the Pottahs, on any Pretence whatsoever; and that, for every Instance of such Extortion, the Farmer on Conviction shall be compelled to pay back the Sum which he shall have so taken from the Reiat, besides a Penalty equal to the same Amount of the Sircar, and for a Repetition, or a notorious Instance of this Oppression on his Reiat, the Farmer's Lease shall be annulled.

11th. That the Farmer's Payments to Government shall, in like Manner, be ascertained and established, and no Demand be made upon them above what shall be expressed in the Doult or Rent Roll delivered them with their Lease.

12th. That no Matouts or Assessments under the Name of Mangun, Baurie Gundee, Sood, or any other Aboab or Tax, shall be imposed upon the Ryots; and that those Articles of Aboab which are of late Establishment, shall be carefully scrutinised, and at the Discretion of the Committee abolished, if they are found in their Nature to be oppressive or pernicious.

13th. That all Nezzars and Salamies, which are usually presented at the first Interview as Marks of Subjection and Respect, be totally discontinued, as well to the superior Servants of the Company and the Collectors, as to the Zemindars, Farmers, and their Officers.

14th. That the old Farmer shall settle his Accounts with such of the Reiat as are forthcoming in the Presence of the new Farmer or his Agents, and the Balances which shall be proved, shall be an Account of the new Farmer.

15th. That a Mohrir or Writer of Accounts shall be appointed on the Part of the Government to every Farm, who shall take an Account of all the Receipts of the Rents with the Farmer, and transmit the same monthly to the Collector at the Sudder Cutcherry of the Province, but without any Authority to interfere in the Collections.

16th. That the Collector be forbid, on Pain of Dismission from his Office, to be concerned, directly or indirectly, in the Purchase or Sale of Grain.

17th. That no Peshear, Banian, or other Servant of whatever Denomination, of the Collector, or Relation or Dependant of any such Servant, be allowed to farm Lands, nor directly or indirectly to hold a Concern in any Farm, nor to be Security for any Farmer. That the Collector be strictly enjoined to prevent such Practices; and that if it shall be discovered that any one, under a false Name or any Kind of Collusion, hath found Means to evade this Order, he shall be subject to a heavy Fine proportionate to the Amount of the Farm, and the Farm shall be relet or made Khafs; and if it shall appear that the Collector shall have countenanced, approved or connived at a Breach of this Regulation, he shall stand ipso facto dismissed from his Collectorship. Neither shall any European, directly or indirectly, be permitted to rent Lands in any Part of the Country.

18th. That it be given in especial Charge to the Committee, to find out some Means of preventing the Practice of lending Money on exorbitant Usury, by which the Reiat are often involved in heavy Debts, without the Hope, or scarce the Possibility of Relief, and not only the Fruits of their Industry, but often the Farmer's Dues (which in Effect are those of the State) become the Property of the Money Lenders. That in the mean Time the Collector be forbid, on Pain of Removal from his Office, either to lend Money himself, or to suffer his Banyan, or any other of his Servants or Dependants, to lend Money to the Zemindars, Talucdars, Farmers, Reiat, or any other Person whatever, within the District of which he shall have Charge. That in like Manner the Zemindars, Taalucdars, Shicdars, and other Officers of the Government, be forbid to lend Money to the Reiat; and that all Debts contracted contrary to the Tenor of this Order, after the Publication of it, shall be void. That this Restriction is not to prevent the Farmer from affording the usual and necessary Aids of Tuccabee to the Reiat; but that the Premium of such Advances be fixed to Two per Cent. per Menssem, and Payment received not in Kind, but in Money.

19th. And to relieve the Farmer from the Necessity of borrowing Money for the Payment of his Kists or Instalments, that the Kistbundee for the ensuing Leases be so regulated as that the Kists may be made payable at the usual Periods of the Harvest, proportionate to the estimate Quantity and Value of the Crops, and as local Circumstances shall direct.

20th. That to enable the Committee to fix the necessary Establishments in each District, for its Safeguard and Protection, and preserving its Peace and Tranquillity, the Collector be instructed to prepare and have in Readiness accurate Accounts of the Chakeran Lands, together with a Detail of the Purposes for which they have been allotted, and their Opinion of the Number of Land Servants it will be necessary to retain for the Service above expressed.

21st. That all Zemindaree Chokeys shall be abolished, and none kept but such as immediately depend on the Government under the Puchuttera, Buckshbunder, and Shahbunder, subject to such Regulations as shall be hereafter established.

22d. That

22d. That Orders be sent, through the Channel of the Board of Revenue, to the Collectors, to publish the Substance of the above Resolutions, with Lists of the Purgunnahs respectively under their Charge, or other Divisions proposed for Farm by the Second Resolution; and to advertize for sealed Proposals from such as are willing to take Farms, to be delivered in at the Sudder Cutcherry of each District by the 1st of Sawan, or 10th of July, excepting the Provinces of Nuddea and Jessore; the Proposals for the former of which to be delivered in at Kistnagur the 1st of Assar or 10th of June, and for the latter the 5th of Assar or 15th of June.

23d. That Orders be also sent to the Collectors, to prepare an exact and explicit Rent-roll of each Farm, arranged in Purgunnahs, together with full Accounts of all Charges Sedder and Mossussil, accompanied with an Explanation of their Use, and Reasons for their being deemed necessary to render the Rent-roll more perfect; they are further to prepare a separate Account, tracing the Jumma of each Farm to the highest Value it has ever stood at, and assigning the Cause of its Decrease to the present Standard.

24th. That as the Supervisorthip of Dacca, not only from the Extent of its Limits and the Magnitude of its Revenue, but also from its being entirely composed of a Multitude of inconsiderable Zemindarrees of Taalucs, appears to be a Charge of too complicated a Nature to be managed by the Chief of Dacca, at the present Seat of his Residence, with proper Care and Success; and as it appears further that many of the subsidiary Districts annexed to the other Supervisorthips are in their Situations so distant and scattered as to be liable to the same Inconveniencies, the Committee shall be authorized so to regulate the Dacca Province, and those subsidiary Districts, as to bring them into a proper Compass for the Management of a Collector, and within the Scope and Efficacy of these Regulations.

Mr. Aldersey being the Senior Member of Council upon the Spot, it becomes necessary that he should remain at the Presidency to act during the Governor's Absence.

Mr. Aldersey
to remain in
Calcutta.

Mr. Barwell begs leave to record the following Minute. With the greatest Deference to the Resolution of the Board, I must for myself beg Leave to decline the Ballot. My Motives are neither a Distrust of my being unequal to the Duty as a Member of the Committee, nor a Desire of avoiding any Share of Business which falls to the Station in which I am placed. I am at all Times ready to receive the Commands of the Board, and to participate with the Gentlemen with whom I have the Happiness to sit in Council, in all their Cares and Labours for the publick Good; but in the Matter now in Decision, I am entirely without a Wish of Preference for one Service rather than the other. I look upon the Task left to the Gentlemen here as equally arduous and important with that assigned to the Committee, and equally affording Opportunities of displaying Zeal and Attachment to the Service of our Honourable Employers. I agree in the Propriety of leaving Mr. Aldersey, the Second at present in Rank here, at the Presidency during the Absence of the Governor, and concur in the Nomination of the Chief of the Durbar, Mr. Middleton, to the Committee. These Points being settled, there are only Three Members more to be ballotted for; and I have already declared I have no Predilection in the Duty to be determined by the Ballot; I wish to leave the Chance of the Ballot more free to such Gentlemen as may, from Motives equally laudable, have a Preference in their Minds of which mine is not sensible.

Mr Barwell's
Minute.

Signed,

Examined, Geo. Hodgson.

Warren Hastings,
W. Aldersey,
Thomas Lane,

Rich^d Barwell,
James Harris,
H. Goodwin.

A P P E N D I X, N° CXLVI.

Book 190, Page 285.

Extract of a Committee of Council of the 28th July 1772.

Cossimbazar, the 28th July 1772.

At a Committee; Present,
 The Honourable Warren Hastings Esquire, President;
 Samuel Middleton,
 P. Milner Dacres,
 James Lawrell,
 John Graham, } Esquires.

Deliberations
 on the Re-
 moval of the
 Khalsa to Cal-
 cutta.

The Honourable the Court of Directors, in their Letter by the Lapwing, Paragraph 21, declare "their Determination to stand forth as Dewan, and by the Agency of the Company's Servants to take upon themselves the entire Care and Management of the Revenues." By what Means this Agency is to be exercised we are not instructed; but by the Confidence which the Sentence immediately following expresses "in the Conduct and Abilities of the Board to plan and execute this important Work," their Orders are clearly implied, that the Board shall plan and execute it by such Means as their own Judgment shall suggest for the Security and Improvement of the Revenue, and for the Ease and Happiness of the People. This Inference is further confirmed by the following Words; "and we trust, that in the Office of Dewan you will adopt such Regulations, and pursue such Measures, as shall at once ensure to us every possible Advantage, and free the Ryots from the Oppression of Zemindars, Zemindars*, &c." We have thought it necessary to enter thus minutely into the Investigation of the Intent and Expectation of our Employers, because it will be scarce possible to proceed in a Work of this Nature, without deviating from the Orders which they have formerly laid down for our Conduct. They have been pleased to direct a total Change of System, and have left the Plan and Execution of it to the Discretion of the Board, without any formal Repeal of the Regulations which they had before framed and adapted to another System, the Abolition of which necessarily includes that of its subsidiary Institutions, unless they shall be found to coincide with the new.

* Sic in Orig.

[In the Consideration of the Subject before us, the First Point of Enquiry is, whether the Business of the Dewannee shall be conducted as it hath hitherto been, in Part by the Agency of the Company's inferior Servants, constituting a Board of Revenue at Moorshedabad, or be put under the immediate Controul of the Members of their Administration. We shall not hesitate to determine in favour of the latter; the Revenue is beyond all Question the first Object of Government, that on which all the rest depend, and to which every other should be made subservient. There must be a controlling Power in this Department, it cannot be partially delegated; but in whatever Hands it is lodged it must be absolute and independant. But the Superior Council, which is, constitutionally, the controuling Power, having no Cognizance nor Connection with the inferior Department, can have no Knowledge of what is transacted but from the Informations of the Board of Revenue, which, however fair and impartial, cannot possibly convey that intimate Intelligence which arises from daily Practice, and a direct Communication with the Servants of the Revenue. Without such an Intelligence, what Authority can the Administration possess in the Affairs of the Collections; or, with what Confidence can they issue any Orders for their Improvement, impressed, as they must be, with the Consciousness that they are but imperfect Judges of Matters on which they dictate to others better informed? In effect, all Authority and Command will rest with the Board of Revenue. (a)] All Appeals for Justice from the Provincial Courts must, in regular Course, be made to the Council of Revenue, and from them to the President and Council in Calcutta. The common People, unused to such a multiplied Process of Judicature, impatient of Delays, and taught to look up to the First Department of Government for the Redress of their Wrongs, will be continually violating the Precision of our Rules, and running to the Presidency on every Occasion of Complaint. If their Causes have not passed through the second Court, they must be sent back to Moorshedabad, and from thence the Litigious will come with Appeals to the Presidency: Thus an Inhabitant of Anwarpoor, if he thinks himself aggrieved, must make his Complaint to the Cutcherry at Kishenagur; having gone through all the due Forms and necessary Delays of that Court, if he is dissatisfied with the Decree, he will carry his Appeal to the City; there too he must go through the same Forms, the same Attendance to obtain

(a) Vide supra, Page 1178.

a second Hearing, and a second Decree: This also not proving satisfactory, his last Resource will be in the Government of Calcutta, which will put a final Period to his Cause. Thus, after the Loss of many Months, which might have been usefully bestowed both to himself and the State in the Cultivation of his Land, and the Care of his Family; after having made a Journey of more than 200 Miles, and spent perhaps more than the Amount of his Claim in suing for the Recovery of it, he will most probably be cast a Third Time for want of Evidence, as it is not probable he will be able to persuade any Persons, uninterested in the Success of his Suit, to go through the same tedious Prosecution of it with him, and as unlikely (by any Mode hitherto discovered) that he will make good his Right without it.

Such would be the Case of the poor Plaintiff, supposing that Justice were regularly administered in these Forms: But we know that hitherto it hath been quite otherwise, and that they have been productive of no other Effects but to assemble Multitudes of discontented Suppliants from all Quarters of the Province, who crowd our Streets, and harrafs us with Clamours for Redress, and as often with as loud Reproaches for being denied it. As yet no better Expedient has been found for relieving them than to refer them back to the Collectors, with Injunctions to enter into a fresh Examination of their Complaints, and to decide finally upon them; an Expedient which few submit to, till convinced, by a long fruitless Attendance, that no other Resource is left them. But few are the Instances of Redress obtained by this Way, and much fewer of the Letters even being delivered, as the timid Sufferers rather chuse to put up with all their Losses than expose themselves to the Collector or his Muttasuddies, by exhibiting the Proofs of their Appeal from his Justice, or of their Complaints against his Person.

We do not pretend to hope for a total Removal of these Evils by any Mode which is now offered to our Choice; but we are sure they will be less frequent and less grievous if the Appeals are made at once to the supreme Court without any intermediate Delays.

From all these Reasons the Committee are of Opinion, that the Revenue, in all its Branches, be put under the immediate Controul of the President and Council at the Presidency. Such a Change, independant of the Advantages which we hope to derive from it, in establishing a more regular Plan of Business, and acquiring a practical Knowledge and Command of the Collections, will be productive of many other important Consequences.

The numerous Officers and Retainers of the Khalsa, and of the new Courts of Judicature, with all their Families, Domesticks, and Dependants, will increase the Demand for the Necessaries and Conveniencies of Life, and of course require a Number of Tradesmen, Artisans, and Market People, to supply it. This vast Influx of People will be drawn to Calcutta, and with it a great Increase of Wealth. The Consequence of the Presidency will be much improved with its Population, as it will lessen that of Moorshedabad, which will no longer remain the Capital of the Province, having nothing to support it but the Presence of the Nabob and a few Families of Consideration, who, possessing valuable Property on the Spot, will of course chuse to continue there. The Consequence of the Nabob himself will sink in Proportion, and the Eyes of the People will be turned to Calcutta as the Center of Government, and to the Company as their Sovereign.

Their Manners, by a constant Intercourse, will by Degrees assimilate with ours, and breed a Kind of new Relation and Attachment to us. This too will open a new Source of Trade advantageous to the Mother Country, by the Consumption of its most valuable Manufactures; nor is this the mere Suggestion of Fancy, since we already see that in their Habits, in their Equipages, in the Furniture of their Houses, in their Buildings, and in short in every Thing where their Religion and the Difference of Climate will permit it, they begin to affect the Fashions of the English.

In enumerating the Defects of the present System, we omitted to mention the Insecurity of the public Treasury and the public Records at Moorshedabad, an open and straggling Town, which a few desperate Decoits might enter with Ease, and plunder at Discretion, before any Force could be collected to repel them; an Event of this Kind is not the less improbable from its having not yet come to pass. The Town of Calcutta is not only sheltered against such Dangers, but the Fort offers a most complete Security both for public and private Property under all Circumstances.

It is certain that such a Change as we have here proposed is liable to its Inconveniences; all Innovations are subject to them: We own we foresee many Difficulties and Impediments to their being carried into Execution, which we hope will only affect ourselves in the additional Labour which it will require to remove them. The only Inconvenience of any great Importance which occurs to us, is that which may arise from the undetermined Jurisdiction of the Mayor's Court, and the Embarrassments to which it may subject our Management of the Revenue: This we mention only as a possible Event, which can only proceed from a more litigious Spirit than we have hitherto known to prevail in the Members of that Court, and we hope by proper Cautions and judicious Regulations may be prevented. But this is a Subject of itself too copious to admit of our enlarging upon it further in this Place; it may be sufficient to remark, that no inconsiderable Branch of the Collections, we mean those of the Calcutta Pergunnahs, have been quietly conducted by Cutcherries established in Calcutta for these Fifteen Years past, without meeting with any Interruption from the Mayor's Court, or clashing in any Instance that we recollect with its Authority.

Resolved, That it is the Opinion of this Committee, that the Board of Revenue at Moorshe-
dabad be abolished, and that the Court of the Khalsa, with all the Offices appertaining thereto, be
transferred to the Presidency, and placed under the Charge and Direction of the President and
Council.

As this is a Question, on the Issue of which all our material Arrangements for the Calsa De-
partment must necessarily depend;

Resolved, That a Copy of these Minutes be immediately forwarded to the Council in Calcutta,
and that they be requested to furnish us with their Opinion, and to assist us in passing a final
Decision thereon; and also that a Copy of the Proceedings of the 11th and 26th instant, as far
as they relate to the Regulation of the Nabob's Affairs, be transmitted to the Board for their
Consideration in the following Addresses.

Further Extract from the same Consultation.

Letter to the
Council.

To William Aldersey Esquire, and the Rest of the Gentlemen of Council at Fort William.

Gentlemen,

In a separate Address of this Date we signified to you, that our Proceedings on the future
Regulation of the Khalsa, should be forwarded without Delay. We accordingly now transmit
you a Minute containing our Sentiments on the First Resolution to be taken on that Subject;
namely, whether the immediate Superintendence of the Collections shall continue at Moorshe-
dabad, or be transferred to the Presidency, and put under the Members of the Administration.

Having with all the Attention we are capable of weighed and discussed every Argument which
has occurred on this very important Subject, the Result of our Deliberations is, that the Khalsa
Cutcherry, and all the Offices dependant upon it, ought to be removed to Calcutta; without
adopting this Plan, it does not appear to us that either the Honourable Company's Intentions will
be answered, or their Expectations fulfilled with respect to new modelling the Dewanny. As
they have determined to stand forth as Dewan, we think no Persons can with so much Propriety
represent them in that Character, as the Body of their Administration; and as the Reform of
Abuses, the Remedy of Defects, and the Establishment of necessary and salutary Regulations
for the Welfare of the Country, the Prosperity of its Inhabitants, and the Improvement of its
Revenue, Trade, and Manufactures, can only be effected by a Length of Time, persevering
Attention, and the Benefit of an immediate Knowledge and Communication with the Business
of the Collections, and the Administration of Justice; it becomes, we think, indispensably ne-
cessary that the Head Cutcherry should be so situated, as to put in our Power those Means of ful-
filling our Duty and our Employers Expectations. We submit the Whole to your serious Con-
sideration; and request to be favoured with your Sentiments as early as possible, the present
Question being the Groundwork by which all our future Arrangements must be guided.

We are, &c.

Signed at the End,

Cossimbazar,
the 28th July 1772.

Warren Hastings,
P. M. Dacres,
James Lawrell,
J. Graham.

A P P E N D I X, N° CXLVII.

Book 225, Page 663.

Extract of a Consultation dated 9th February 1781.

Fort William, 9th February 1781.

At a Council; Present,

The Honourable Warren Hastings Esquire, Governor General, President;
and

Edward Wheler Esquire.

Rev. Dept.
Friday.

Plan for the
future Ma-
nagement of
the Revenues
of these Pro-
vinces.

[(a) The System which yet subsists, though with many unessential Variations, of superintending
and collecting the publick Revenue through the Agency of Provincial Councils, was instituted
for the temporary and declared Purpose of introducing another more permanent Mode, by an
easy and gradual Change, by which the Effects of too sudden an Innovation might be avoided.
This permanent Plan is methodically and completely delineated in the same Proceedings of the
23d of November 1773 of this Department, in which the Provincial Councils were established.

It consists, substantially, in this; that all the Collections of the Provinces should be brought
down to the Presidency, and be there administered by a Committee of the most able and expe-

(a) Vide supra, Page 1179.

rienced

rienced of the Covenanted Servants of the Company, under the immediate Inspection *, and with * Sic in Orig. the Opportunity of instant Reference for Instruction to the Governor General and Council.

Conformably to this Design, it is now resolved and ordered;

1st. That a Committee of Revenue, consisting of Four Covenanted Servants of the Company, be immediately constituted; who shall be entrusted with the Charge and Administration of all the publick Revenue of these Provinces, and invested, in the fullest Manner, with all the Powers and Authority, under the Controul of the Governor General and Council, which the Governor General and Council do themselves possess, and shall not reserve exclusively to themselves.

2d. That the first Persons nominated to this Charge be Mr. David Anderson, Mr. John Shore, Mr. Samuel Charters, and Mr. Charles Croftes.

3d. That the Provincial Councils shall be dissolved, and their Charge and Powers transferred to the Committee of Revenue: That the Members of the Councils be ordered forthwith to repair to the Presidency, except the Chiefs of each, who shall remain in the temporary Charge of their respective Divisions, under the Authority of the Committee, until such Time as they shall be recalled by the Orders of the Governor General and Council.

4th. That the Collectors of the separate Districts shall, in like Manner, remain in their respective Stations, under the Authority of the Committee, until such Time as they shall be recalled by Order of the Governor General and Council.

5th. That the Office of Superintendant of the Khalsa Records shall be abolished; and the Office of the Khalsa, with all its Dependant Offices, and all the Functions and Powers appertaining to it, shall be transferred to the Committee of Revenue.

6th. That the Canongoes shall be re-instated in the complete Charge and Possession of all the Functions and Powers which constitutionally appertain to their Office.

7th. That the Committee shall examine and report the present State of the other Offices dependant on the Khalsa, and propose such Alterations as shall appear to them necessary for making them answerable to the Purposes of their Institution, and bringing them under the Controul and daily Inspection of the Committee.

8th. That the Committee shall immediately prepare Establishments for their own immediate Department, and such temporary Establishments as shall be judged necessary for the Collectors of the Divisions or Districts, and shall lay the same before the Board for Approbation.

9th. That such of the Company's Servants as shall be removed from their present Offices in consequence of these Arrangements, shall be permitted to draw the same Allowances as they draw at present, until they shall be appointed to other Offices, or until it shall be the Pleasure of the Board to withdraw this Indulgence.

10th. That the Committee shall meet Three Days in every Week, and as much oftener as their Business shall require;—that they shall form Resolutions and Orders for the current or ordinary Business of their Department, and report to the Board, as they shall happen, such extraordinary Occurrences, Claims, and Proposals, as may require the special Orders of the Board.—That they shall keep regular Minutes of their Proceedings in the customary Form, and do no Act collectively which shall not be recorded therein.—That they shall lay a fair Copy of each Month's Proceedings, together with a summary Report of the same, the Jemna Wausil Baukee, or Accounts of Demands, Receipts, and Balances, of each Division or District, and general and particular Accounts of Receipts and Disbursements, and Treasury Accounts of each Month, before the Board on the Fifteenth of the ensuing Month.

11th. That if the Members of the Committee shall differ in Opinion upon any Question before them, the Majority, or the casting Voice of the President or senior Member present, shall decide and form the Resolution of the Whole; but it is not expected that every dissentient Opinion shall be recorded; and where the Case shall be deemed of such Importance as to require it, it shall be immediately referred, together with so much of the Proceedings as have an immediate Relation to it, to the Board; but the Determination of the Majority of the Committee shall not therefore be stayed, unless it shall be so agreed by the Majority.

12th. That the President of the Committee do issue of his own Authority, during the Intervals of their Meetings, such occasional or subsidiary Orders as shall be necessary for carrying into Execution any existing Orders of the Committee, or for personal Attendance, or for preparing Materials for the Inspection of the Committee, or for any such other Purposes as the Committee shall judge it advisable to commit to his separate Charge as their executive Member; and all the Officers, Servants, and Dependants, shall be required and enjoined to yield implicit Obedience to all Orders which they shall receive from him, subject of course to the superior Authority of the Committee. That the other Members of the Committee shall not possess or exercise, individually, the same Power, except in Cases in which, for the greater Dispatch of Business, they shall agree to divide it into separate and occasional Portions between them, or to assign any special Charge to any Member separately.

13th. That a Commission of Two per Cent. on all Net Sums paid immediately into the Treasury at the Presidency, on Account of the Publick Revenue in the Course of every Month, and a Commission of One per Cent. on all Sums paid to the Treasuries, which remain under Charge of the Collectors, in the Course of each Month, after deducting all Charges incurred in the same Month, shall, on the

passing of each Month's Account, be allowed to the Members of the Committee, and their principal Assistants, as the Reward of their Trouble from this Time, or from the First Day of the Month Faugun, to the Conclusion of the ensuing Bengal Year, or to the End of the Month of Cheyt 1188, and shall be shared between them in the following Manner; viz. The Whole being divided into Twenty-five Shares, the President shall take Six Shares, each of the other Members of the Council shall have Five Shares, and the remaining Four Shares shall be divided equally between the Secretary and the present Assistant of the Superintendant of the Khalsa Records, who shall continue to perform the same Duties under the Authority of the Committee, and the occasional Orders of the Board, as he hath hitherto done under the Superintendant of the Khalsa Records; and these Allowances shall be in Lieu of all Salaries, Emoluments, and Perquisites whatsoever.

14th. Each Member of the Committee shall, on his Admission to his Office, solemnly take and subscribe the following Oath; (viz.):

I A. B. do swear, That I will faithfully discharge the Office of a Member of the Committee of Revenue; that I will not receive, directly or indirectly, from any Zemindar, Talookdar, Farmer, or other Landholder or Officer, or other Dependant of the Committee, any Present or Gratuity of any Kind whatsoever; neither will I acquire or receive any lucrative Advantages by my Office, but such as shall be publickly allowed me by the Governor General and Council.

So help me G O D.

Instructions to
the new Com-
mittee of Re-
venue.

Agreed, That a Copy of the foregoing Plan, with Copies of the Letters hereafter entered to the Provincial Councils and Collectors, and to the Superintendant of the Khalsa Records, and Mr. Duncan, be delivered to the New Committee with the following Instructions. (a)]

L. S. No. 8.

To Mr. David Anderfon, President;

and to

Messrs. John Shore,
Samuel Charters, and
Charles Croftes,

Members of the Committee of Revenue for the Charge and Administration of the public Revenues of the Provinces.

Gentlemen,

Having, on the Grounds contained in the accompanying Plan, thought fit to constitute and appoint you a Committee of Revenue, to be entrusted with the Charge and Administration of the Public Revenues of these Provinces, we herewith transmit you a Copy of our Resolutions on this Subject for your Information and Guidance, together with Copies of our Orders to the Provincial Councils and Collectors, and to the Superintendant of the Khalsa Records, and his late Assistant, in consequence of this new Arrangement, to the Subjects of all which we require your particular Attention and Adherence.

Fort William, the 9th February 1781.

We are, &c.

Provincial
Councils and
Collectors
wrote to.

Agreed, That the following Letters be circulated to the several Provincial Councils and Collectors.

L. S. No. 9.

To Mr. David Anderfon, Chief, &c. Provincial Council for the Division of Calcutta, at Houghly.

Gentlemen,

Having, in Conformity to the declared Design of the late Government, when, as a temporary Institution, they established the Provincial Councils, determined now to introduce a more permanent System, by committing the Charge and Administration of the publick Revenues of these Provinces to a Committee composed of Four covenanted Servants of the Company, to be resident at the Presidency, we have accordingly resolved to abolish your Council in common with all the other Provincial ones, the Charge and Powers of each of which are to be immediately transferred to this new Committee.

As a Consequence of this Arrangement, the Members of your Board are forthwith to repair to the Presidency, except the Chief, who is to remain in the temporary Charge of the Division under the Authority of the Committee, for such longer Period as we may think fit, during which he is to correspond with the Committee, whereof we have appointed Mr. David Anderfon President, and to pay the same Attention to their Orders as if issuing immediately from us.

We have farther resolved, that such of the Company's Servants as may be removed from their present Offices, in consequence of this Arrangement, shall be permitted to draw the same Allowances as they enjoy at present, until they shall be appointed to other Offices, or it be our Pleasure to withdraw this Indulgence.

We are, &c.

Fort William, the 9th February 1781.

The same to all the other Provincial Councils.

(a) Vide supra, Page 1179.

To Mr. Augustus Cleveland, Collector of Boglepore, &c.

Circular Letter to the Collectors.

Sir,

Having, in conformity to the declared Design of the late Government, when, as a temporary Institution, they established the Provincial Councils, determined now to introduce a more permanent System, by committing the Charge and Administration of the public Revenues of these Provinces to a Committee composed of Four Covenanted Servants of the Company, to be resident at the Presidency; we have accordingly resolved to dissolve the Provincial Councils; but that you, and the other Collectors of the separate Districts, do continue in your respective Stations during such Time as we may think fit.

It is therefore our Directions, that your official Correspondence be henceforth with this new Committee, of which we have appointed Mr. David Anderson President, and that you pay the same Attention to their Orders as if coming immediately from us.

Fort William,
the 9th of February 1781.

We are, &c.

The same to all the other Collectors.

Agreed, That the following Orders be issued by the Secretary to the Superintendant of the Khalsa Records.

Letter to the Superd^t of K^a Recds.

To G. G. Ducarel Esquire, Superintendant of the Khalsa Records.

L. S. No. 11.

Sir,

The Honourable the Governor General and Council having, as Part of the Arrangements of a new System which they have adopted for the future Administration of the public Revenues of these Provinces, thought fit to abolish your Office, they direct that you proceed nevertheless in the Business of your present Commission to Burdwan, and carry the same into Execution, as if no such Abolition had happened.

I am, &c.

Revenue Department, Fort William,
the 9th February 1781.

(Signed) J. Baugh,
Secretary.

Agreed, in Conformity to the Plan above recorded, that Mr. Duncan be stiled "Preparer of Reports for the Revenue Department;" and that he be furnished with the following Instructions by the Secretary.

Instructions to Mr. Duncan, Preparer of Reports.

To Mr. Jonathan Duncan.

L. S. No. 12.

Sir,

The Honourable the Governor General and Council having thought fit to abolish the Office of Superintendant of the Khalsa Records, and to place the other Officers of the Khalsa under a Committee of Revenue to be established at the Presidency, in whom they have vested the future Management and Administration of the public Revenues of these Provinces, I am to acquaint you, that they have been pleased to appoint you Preparer of Reports for the Revenue Department; in which Capacity you are under the Directions of this new Committee and the occasional Orders of the Board, to continue to exercise the same Functions as in your late Office under the Superintendant of the Khalsa Records. And you are hereby required to obey all Orders from the Committee accordingly.

I am, &c.

Revenue Department, Fort William,
the 9th February 1781.

Edward Wheler.

W. A. Edmonstone, Ex^r.

A P P E N D I X, N° CXLVIII.

Book 227, Page 161.

Fort William, the 6th March 1781.

Rev. Dept.
Tuesday.

At a Council; Present,
The Honourable Warren Hastings Esquire, Governor General, President;
and
Edward Wheler Esq.

Letter from
the Committee
of Revenue.
LR. No. 157.

Read the following Letter and Enclosure from the Committee of Revenue.

To the Honourable Warren Hastings Esquire, Governor General, &c. Council of Revenue at Fort William.

Honourable Sir and Sirs,

We have the Honour to inform you, that on the 20th instant we assembled and entered on the Duties which, by your Instructions of the 9th instant, you have been pleased to commit to our Charge.

We beg leave to lay before you an Establishment which we have formed for the English Offices under our Department, which we hope will meet with your Approbation. We have annexed to the Establishment a List of the Gentlemen whom we beg leave to recommend to be appointed Assistants under us.

We think it our Duty to suggest to you the Propriety of furnishing us with official Seals. We shall for the present make use of the one which is in the Custody of the Naib Roy Royan, and which has hitherto been used for Perwannahs issued from the Khalsa.

We are now employed in forming Establishments for the Chiefs and Collectors in the Districts, and for the Native Office of our own Department, and as soon as they are completed, we shall lay them before you for your Consideration.

We have the Honour to be, &c.

Fort William,
the 22d February 1781.

(Signed)

D. Anderson,
&c. Com^{rs}

Establishment of Assistants for the Committee of Revenue.
Secretary's Office.

* Sic in Orig.
Accompany-
ing Letter
from Com-
mittee of Re-
venue.

Secretary				
Assistant Secretary	—	—	—	600
Sub Secretary	—	—	—	500
1st Assistant	—	—	—	300
2d ditto	—	—	—	250
3d ditto	—	} Examiners	—	200
4th ditto	—		—	200
5th ditto	—		—	150
6th ditto	—	—	—	100
7th ditto	—	—	—	100
8th ditto	—	—	—	100

2,500

Accomptant's Office.

Sub Accomptant	—	—	—	500
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3,000

Persian Interpreter's Office.

Persian Interpreter	—	—	—	500
Bengal ditto	—	—	—	500
Assistant	—	—	—	250

1,250

Khalsa.

Preparer of Reports to Revenue Department.

Register of the Canongoe Office	—	—	—	500
Assistant and Keeper of Auminy Records	—	—	—	350
2d Assistant	—	—	—	200

1,050

Assistant to the Chief	—	—	—	200
1 Monthly Writer	—	—	—	200
Contingencies	—	—	—	300

700

Total 6,000

Gentlemen recommended by the Committee of Revenue.

Secretary's Office.

Assistant Secretary	—	Mr. William Haverkham
Sub Secretary	—	Mr. Thomas Douglas
		Mr. John Scott
		Mr. John Moore
		Mr. James Spottiswoode
		Mr. William Cuming.

Accomptant's Office.

Sub Accomptant	—	Mr. Patrick Heatly.
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Persian Interpreter's Office.

Persian and Bengal Interpreter	—	Mr. Charles Wilkins
		Mr. George Dandridge.

Khalsa.

Register of Canongoe Office	—	Mr. J. David Paterson
		Mr. Wm. A. Edmonstone
		Mr. Francis Redfearn.

Assistant to the Chief	—	Ditto.
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Agreed, That the Establishment of English Officers, proposed by the Committee of Revenue, be approved; and that the Gentlemen recommended by them to fill the different Offices, be appointed accordingly.

Agreed, That Mr. J. Harman Becher be also appointed an Assistant in the Office of the Secretary to the Committee of Revenue.

Agreed, That the Committee be directed to continue the Use of the Khalsa Seal as their official Seal.

Mr. Becher appointed to their Dep^y.
Khalsa Seal to be their Official one.

Read, the following Letter and Enclosures from the Committee of Revenue.

To the Honourable Warren Hastings Esquire, Governor General, and Council of Fort William, in their Revenue Department.

Further Letter from the Committee of Revenue.

L. R. No. 138.

Honourable Sir, and Gentlemen,

Agreeable to the 8th Article in the Regulations prescribed for our Conduct, we have prepared temporary Establishments for the Chiefs of the Divisions, and Collectors of the Districts, which we have now the Honour to lay before you for your Approbation.

These Establishments do not differ in Form from those which at present exist. In order, however, to distinguish the real Expences made in the Collection of the Revenues from the Charges incurred on Account of different Services, we ^{have} omitted in these Establishments to insert the Expences of the Fouzdary, or Dewanny Adawlut, Law Charges, and Inspectors of Opium, which in future we propose shall be entered under the Head of "Fort William Presidency." For the same Reason the Articles of Diet Money, Family Allowance, &c. which were formerly paid by the Buxey in Calcutta, are omitted; and we propose that this Mode of Payment shall be adopted in future.

* Sic in Orig.

Several of the Gentlemen at the different Subordinates have drawn Allowances for their Moonshes. If you think proper to continue these Allowances, we recommend that they be paid as formerly by the Buxey, under the Approbation of the Honourable the Governor General.

Committee of Revenue Letter considered.

The Zemindars of Rajshahy, Rocunpore, Beerbhoom, and Bissenpore, have been allowed annual Remissions, upon Account of their religious Ceremonies, or for their Servants, as follows:

Zemindar of Rajshahee.

					S ^r R ^s	
Account Burgundosses per Month	—	—	—	—	2,100	0 0
Deb Krutch	—	—	—	—	1,500	0 0
					<u>3,600</u>	0 0
Rocunpore.						
Burgundosses	—	—	—	—	649	0 0
Deb Krutch	—	—	—	—	342	14 15
					<u>991</u>	14 15
Beerbhoom.						
Deb Krutch	—	—	—	—	74	10 14
Rajah's Servants	—	—	—	—	750	0 0
					<u>824</u>	10 14
Carry over					5,416	9 9
					6	

					Brought over	5,416	9	9
	Bissenpore.							
Deb Krutch	—	—	—	—	346	0	0	
Rajah's Servants	—	—	—	—	335	0	0	
								* 781 0 0
					Per Month S ^a R ^a	—	6,097	9 9
					Per Annum S ^a R ^a	—	73,171	1 8

* Sic in Orig.

These Articles we have deducted from the Zemindary Charges, and they will of course become additional to the Revenue paid by these Zemindars respectively.

It appears to us, on a general Review of the Zemindary Charges, that some Resumptions may, with Justice and Propriety, be made from them; but as this Subject is of Importance, we mean to obtain more particular Information as to the Nature and original Establishment of these Allowances, before we recommend any further Resumptions. For the present therefore these Charges stand as in the former Establishments.

In several of the Districts, Sums are charged monthly for temporary Services, which do not stand as Articles in these Establishments, as they cannot be considered as permanent, but will of course cease as soon as the Services for which they are now appropriated are executed.

We observe, that Rajah Cullean Sing receives Monthly Allowances at Patna to the Amount of R^a 4166 : 17 : 6. If this Salary is paid to him as Dewan we think it unnecessary, as he is himself the Farmer—But we rather suppose it given to him as a Pension; in which Case, it should not be considered as a Charge upon the Revenue. We submit to you the Propriety of a Resumption of this Article.

Upon the Whole, these Establishments are calculated to answer the Purposes for which they are designed at as little Expence as possible. That you may be the better enabled to judge of the Reduction which has been made in the Amount of the Charges, we have the Honour to lay before you Two Accounts, one shewing in general the Amount of the Reduction, and the other specifying more particularly the Articles in which these Retrenchments have been made.

We do not propose these Establishments as finally fixed and permanent. Some Articles of Expence will remain for further Consideration, upon which we cannot decide till we have obtained Explanations from the Collectors regarding them.

Some Circumstances may also occur to render Variations in these Establishments indispensably necessary; and we request your Permission to make such Variations, where they shall appear to us indispensable, reporting them to you as they shall take place.

With respect to the Assistants who are to remain with the Chiefs of the Districts, we propose, with your Approbation, to leave the Choice of them to the Chiefs themselves, directing them in general to give a Preference to those Persons who at present hold Military Paymasterships, or are employed at any out Stations.

We propose that these Establishments, if they should be honoured with your Approbation, shall take place from the Beginning of the ensuing Bengal Year 1188. The intervening Period is short, and will be necessary for the Chiefs and Collectors to complete their Records, and arrange their Establishments, according to the Plans now submitted to you.

We have the Honour to be, &c.

(Signed)

J. Shore,
&c. Com^{rs};

Fort William, the 2d March 1781.

Comparative State of the Expences of collecting the Revenues of 1186 with the new Establishment of the Revenue Department.

Accompany-
ing Letter from
Com^{rs} of Rev^y

Divisions.	Actual Expences of 1186, or 1779-80.	New Establishment.	Difference.
Burdwan — —	10,47,098 5 9 0	3,73,749 6 6 0	6,73,348 15 3 0
Calcutta — —	9,93,719 8 11 2	4,33,699 14 3 0	5,60,019 10 8 2
Chittagong — —	93,187 1 0 0	58,815 8 16 0	34,371 8 4 0
Dacca — —	4,15,021 9 12 2	2,10,373 13 2 0	2,04,647 12 10 2
Purnea — —	5,78,650 8 4 1	48,480 0 0 0	5,30,170 8 4 1
Moorshedabad —	10,42,951 8 9 1	4,93,179 0 4 0	5,49,772 8 5 1
Rajmahal and Boglepore	1,28,619 11 6 0	83,612 4 8 0	45,007 6 18 0
Rungpore — —	1,95,934 4 18 3	64,269 11 3 0	1,31,664 9 15 3
Silberris — —	20,735 3 19 2	18,000 0 0 0	2,735 3 19 2
Futty Sing — —	23,833 11 0 0	19,200 0 0 0	4,633 11 0 0
Ramgur and Jungleterry	49,011 0 5 0	31,320 0 0 0	17,691 0 5 0
Midnapore — —	78,970 15 18 0	39,108 0 0 0	39,862 15 18 0
Patna — —	3,74,509 5 1 3	1,39,361 4 0 0	2,35,148 1 1 3
Sircar Sarun — —	99,551 12 5 0	48,456 14 0 0	51,094 14 5 0
Sylhet — —	1,10,751 10 6 2	20,429 12 14 0	20,321 13 12 2
Sicca R ^e	51,82,546 4 7 0	20,82,055 8 16 0	31,00,490 11 11 0

Consultation March 2d, 1781.

(Signed)

J. Shore, &c. Com^{rs}.

Actual Charges incurred in the Year 1186, or
1779-80 — — — — —

Proposed Establishments — — — — — 20,82,055 8 16 0 51,82,546 4 7 0

Add the following Expences of Government,
which make a Part of the above Charges of
1186, but are not included in the proposed
Establishment, because they are to be drawn
for under separate Heads; but are here added,
in order to form a just Comparison between the
Charges of that Year and the new Establish-
ment now proposed.

Dewanny Adawlut.

The new Establishment, estimated at — 2,00,000

Fouzdarry Adawlut.

In the Year 1186, the Charge amounted to
S^e R^e

5,88,408; as it continues on the same Esta-
blishment, it may be supposed that in the en-
suing Year it will amount to the like Sum,
which is therefore here inserted 5,88,408 0 0

Law Charges 5,400 0 0

Inspectors of Opium 19,179 10 0

24,579 10 0

These Articles were formerly included under
the Head of Charges Collections; but being
now left out of the Establishments, and drawn
for under separate Heads, are here inserted.

Charges Zemindarry.

Burdwan — — 5,28,613 5 0

Dinagapore — — 1,65,207 8 17

These Districts being made Huzoor, the Sti-
pends to the Zemindars are of course left out of

Carry over, 2,00,000 20,82,055 8 16 0 51,82,546 4 7 0

[8 L]

the

Brought over

2,00,000 0 0 20,82,055 8 16 51,82,546 4 7

the Establishments, and will be deducted from the gross Jumma at the Khalsa.

Purnea.

Charges Zemindarry, not included in the Establishments; but here added, because they are deducted from the gross Jumma at the forming the Settlement,

1,02,008 8 2

Couch Behar.

The Allowance of $\frac{1}{2}$ the Collections to the Rajah of Couch Behar, not in the Establishments; but it is here added, because it has always been usual to debit Couch Behar for the whole gross Collections, and to deduct the $\frac{1}{2}$ allowed to the Rajah,

72,000 0 0

8,67,829 5 19

Allowance for Moonshees,
Diet, &c.

These Allowances being ordered to be paid by the Buxey in Calcutta, they are left out of the Establishment; they will amount to about

10,000 0 0

Contingencies
Poolbundee.

The Expence of Lushkerpore Pools being uncertain, there being no Contract or fixed Rate for them, they could not be inserted in the Establishment; but may be estimated at

1,00,000 0 0

There are many other Expences, such as Travelling Charges, Charges on Remittance of Treasure, Hoondian, Diet to Prisoners, &c. which it is impossible to insert in the Establishments, because they cannot be exactly ascertained or fixed at the Commencement of the Year; but as they will unavoidably be incurred, they are here added, and estimated at

1,00,000 0 0

2,00,000 0 0

18,90,816 15 19

39,72,872 8 15

Total Savings by the proposed Establishments, estimated at Sicca R^s

12,09,673 11 12

ACCOUNT shewing the particular ARTICLES on which RETRENCHMENTS have been made by the Proposed ESTABLISHMENTS.

Accompanying Letter from the Committee of Revenue.	On Charges Collections and General.					On Charges Zemindarry.					On Charges Buildings and Repairs.			
	As per Proposed Establishment.				Retrenchments in the Articles of Charges Collections and General.	As per Proposed Establishment.				Retrenchments in the Article of Charges Zemindarry.				Total Retrenchments.
	Charges Collections and General, disbursed in the Year 1186, or 1779-80.	Charges Collections and General, as per proposed Establishment.	Add Charges Dewanny and Fouzdarry, Adaw-luts, Diet Money, Inspectors of Opium, Law Charges, &c. which were formerly inserted in the Articles of Charges Collections, but are now ordered to be drawn for under separate Heads.	Total of Charges as they will be disbursed either under the Head of Charges Collections and General, or under separate Heads, for the ensuing Year 1188.		Charges Zemindarry, disbursed in the Year 1186, or 1779-80.	Charges Zemindarry, as per proposed Establishment.	Add Charges Zemindarry, not included in the Establishment, but are to be deducted from the Gross Jumma of the Districts paying their Rents into the Khalifa.	Total Charges Zemindarry, as they will be disbursed for the ensuing Year 1188.		Charges Buildings and Repairs disbursed in the Year 1186 or 1779-80.	Charges Buildings and Repairs as per proposed Establishment.	Retrenchments in the Articles of Charges Buildings and Repairs.	
Burdwan - -	2,50,898 2 1 0	1,42,700 9 2 0	—	—	—	7,85,533 7 18 0	2,31,048 13 4	—	—	—	8,666 11 10	—	—	—
Calcutta - -	5,48,197 2 16 2	47,376 0 0 0	—	—	—	4,41,222 5 15 0	3,86,323 14 3	—	—	—	4,300 0 0	—	—	—
Chittagong -	82,607 0 15 0	54,744 0 0 0	—	—	—	4,373 2 15 0	4,071 8 16	—	—	—	6,206 13 10	—	—	—
Dacca - -	2,45,856 12 12 3	56,328 0 0 0	—	—	—	1,59,864 12 19 3	1,54,045 13 2	—	—	—	300 0 0	—	—	—
Purnea - -	2,99,184 10 16 3	48,480 0 0 0	—	—	—	2,78,495 3 7 2	—	—	—	—	970 10 0	—	—	—
Moorthedabad -	5,98,847 14 12 1	1,38,710 0 0 0	—	—	—	4,37,770 4 10 0	3,54,469 4 0	—	—	—	6,333 5 7	—	—	—
Rajmahal and Bogle ^o -	94,638 10 12 0	52,434 13 0 0	—	—	—	33,981 0 14 0	30,518 1 8	—	—	—	—	659 6 0	—	—
Rungpore - -	97,917 2 19 3	40,139 7 12 0	—	—	—	97,101 12 13 0	24,130 3 11	—	—	—	915 5 6	—	—	—
Silberris - -	20,735 3 19 2	18,000 0 0 0	—	—	—	—	—	—	—	—	—	—	—	—
Futty Sing -	13,833 11 0 0	9,200 0 0 0	—	—	—	10,000 0 0 0	10,000 0 0	—	—	—	—	—	—	—
Ramgur and Jungleterry	47,558 15 10 0	31,320 0 0 0	—	—	—	1,452 15 0 0	—	—	—	—	—	—	—	—
Midnapore - -	72,222 10 18 0	37,908 0 0 0	—	—	—	—	—	—	—	—	6,748 5 0	1,200 0 0	—	—
Patna - -	3,26,526 1 1 3	45,692 10 0 0	—	—	—	44,845 0 0 0	93,668 10 0	—	—	—	3,138 4 0	—	—	—
Sircar Sarum -	67,910 7 10 0	25,434 6 0 0	—	—	—	51,641 4 15 0	23,022 8 0	—	—	—	—	—	—	—
Sylhet - -	29,966 3 3 0	11,395 13 2 0	—	—	—	10,510 7 3 2	9,033 15 12	—	—	—	275 0 0	—	—	—
Sicca R ^a	28,05,900 14 8 1	7,59,863 16 16 0	10,22,987 10 0 0	17,82,851 4 16 0	10,23,049 9 12 1	23,38,790 15 5 3	13,20,332 8 0	8,67,829 5 19	21,88,161 13 19	1,50,629 1 6 3	37,854 6 13	1,859 6 0	35,995 13 0	12,09,673 11 12

Ordered, That the several Accounts of the temporary Establishments, which the Committee have prepared for the Chiefs of the Divisions, and Collectors of the Districts, be entered in the Appendix. Orders and Resolutions in consequence.

Agreed, That whilst the Government shall think proper to continue the Allowances to Rajah Kullyan Sing, the Amount thereof be charged in future under the Head of Stipends and Allowances, and that it be struck out from the Charges on the Revenue. In respect to Kullyan Sing's Allowance.

Agreed, That the temporary Establishments proposed by the Committee of Revenue for the Chiefs and Collectors of the Districts be approved, and that they take place from the Commencement of the Bengal Year 1188. The Provincial Establishments and

Agreed, That the several Assistants at the different Provincial Establishments do continue there under the Authority of the late Provincial Chiefs till the same Period, unless removed in consequence of the Orders of the Board; and that the Committee be directed to inform the several Chiefs thereof. Assistants;

Agreed, That the Committee be directed to take into their immediate Consideration, and form a general Plan for the Settlement of the ensuing Bengal Year 1188, and that they do lay it before the Board as soon as it is formed. and the next Year's Settlement of the Revenues.

Agreed, That the several other Proposals and Regulations mentioned in the above Letter be approved, and that the Committee be directed to carry them into Execution accordingly.

Messrs. Shore and Croftes, Members of the Committee of Revenue, attend the Board with a Copy of the Proceedings of the Committee of the 2d March.

Messrs. Shore and Croftes attend the Board with an Extract of the Proceedings of the Committee of Revenue.

§ (" Extract of the Proceedings of the Committee of Revenue, the 2d March 1781.

" The Honourable the Governor General and Council having resolved to invest the Committee with the Functions and Powers appertaining to the Office of the Khalsa, and having directed them to examine and report on the present State of the other Offices dependant on the Khalsa, and propose such Alterations as shall appear necessary for making them answerable to the Purposes of their Institutions, the Committee now proceed to take into Consideration these Resolutions and Orders.

" The Committee reverting to the original Regulations for conducting the Business of the Revenue Department at the Presidency, and that of the Khalsa, observe, that the Principles upon which the System was then established, were founded with a View to the Establishment of some future Committee of Revenue, similar to that which has now taken place.

" That the Duty of the present Committee is there also defined to consist chiefly in issuing the necessary Orders to the Collectors; in inspecting, auditing, and passing their Accounts; in deciding upon all Points of Reference; and in issuing the necessary Orders, subject to the Approbation and Controul of the Supreme Council.

" That for carrying into Execution these several Duties, the former Establishment of the Khalsa, with some few Variations, will now also be requisite.

" That it appears to the Committee, that as the Roy Royan was originally dependant on the Board of Revenue, and directed to attend there, he should also be now considered as an Officer under the Supreme Council.

" That, with this Capacity, his Duty will still consist in countersigning all such Persian Papers and Orders as are executed by the Supreme Council, or by the Honourable the Governor General.

" That he may be the better enabled to carry into Execution such Orders as he shall receive from the Supreme Council or Governor General, he be still allowed to call upon the Native Officers under the Committee, for Copies of such Papers in the different Sheristas as he may require."

☞ [That as the Supreme Council have thought proper to appoint a Dewan to the Committee, it will be the Duty of the Dewan to countersign the Papers executed by them, and carry into Execution such Orders as are given to him, and such Duties as appertain to his Office; to be present at the Meetings of the Committee, and sit with them, to receive their Orders, and to attend the President occasionally, and to report such Matters to him as require his Orders, which he is to obey.

That the Roy Royan therefore should not be allowed to interfere in the Business transacted by the Dewan of the Committee, as such Interference would occasion frequent Disputes and great Delay in the Business, which each would ascribe to the other.

That the Duty formerly vested in the Roy Royan of superintending the Conduct of the Provincial Dewans, of receiving Accounts from them in the Bengal Language, and of issuing Counterparts of the Orders which the Board of Revenue should expedite to the Collectors, will now become unnecessary.

That with respect to such Provincial Dewans as remain in the Districts where Collectors are stationed, they should continue to act under the Directions of those Collectors to whom the Committee will expedite their Orders.

That with respect to such Provincial Dewans and Naibs as reside in Districts where there are no Collectors, the Committee will also issue their Orders to them through their President, and such Orders are to be countersigned by the Dewans of the Committee.

That

That the Collectors be accordingly directed to address the Persian and Bengal Copies of such Accounts as they shall send to the Committee to the Dewan of the Committee, under Cover directed to the President and Committee; and that Orders be issued to the Provincial Dewans and Naibs who reside in Districts where there are no Collectors, to adopt the same Mode of Address.

That the executive Business appertaining to the Collection of the Rents of the Huzzoor Mehals, will principally rest with the President of the Committee and Dewan, subject to the Orders of the Committee.]

§ (" That the Accountant General of the Dewanny will still continue to perform the Duties described in the old Regulations of the Khalsa, or such other Functions as may have since been prescribed by the Honourable Board.

" That all the Accounts of the Revenue Department will as usual be carried to his Office.

" That therefore the Establishment of an Accountant's Office for the Committee will be unnecessary, but the Duties of such an Appointment may be performed by a Sub Accountant.

" That the Duty of a Sub Accountant will be to receive the Accounts transmitted to the Committee, deliver them to the Accountant General's Office, and prepare Statements of the Kists due from the Huzzoor Mehals, more immediately under the Committee, monthly Towjees of the same, with such other Accounts as he may be directed to furnish.

" That he be therefore considered as an Officer jointly under the Committee and Accountant General.

" That the official Establishment for the Royroyan, specified in the above Regulations of the Khalsa, will not in future be considered as a Part of the Establishment of the Committee, but separate from it.

" That instead of the above Office, an Establishment for the Dewan of a Number of Native Officers, sufficient to enable him to execute the Duties appertaining to his Appointment, be made.

" That a separate Office for the Huzzoor Tehseel, as mentioned in the old Regulations of the Khalsa, will now become unnecessary, as the Duties of this Office will be performed by the Dewan and the Officer under him.

" That with respect to the Canongoes Office, it will become the Subject of future Consideration, when the Committee proceed to carry into Execution the Orders of the Honourable Board for the Establishment of the Canongoes.

" That the Establishment of a general Treasury Office, as described in the above Regulations of the Khalsa, will still be necessary; but that to facilitate the Receipt of the Revenues, to check the Accounts, and preserve Regularity in them, it is the Opinion of the Committee, that a subordinate Treasury Office should be established for the Collections of that Part of the Huzzoor Tehseel, made by the Committee themselves, or their Officers immediately under them.

" That in order to prevent all Confusion in Terms, the general Treasury of the Committee do still retain the Name of The Khalsa Treasury, and that the subordinate Treasury Office be denominated The Running Treasury.

" That with respect to the other subordinate Offices dependant on the Khalsa, it will be necessary to retain them with some Variations, and they will still continue the Functions described in the above Regulations, or such others as shall be prescribed.

" The Committee having premised the Observations necessary for carrying into Execution the Orders of the Honourable the Governor General and Supreme Council, now proceed to form their Establishment.

[Vide Paper annexed.]

" That as nothing contributes more to an expeditious and regular Dispatch of Business than general Forms and Rules, the Committee think it necessary to pass the following Resolutions for their own Guidance, and that of their Officers under them.

" Collection of the Revenues of the Huzzoor Tehseel.

" That Tullub Chitties be regularly issued on the 20th of each Bengal Month, for One Half of the Kist of the Huzzoor Mehals for the same Month.

" That on the 30th of each Bengal Month, Tullub Chitties be issued for the remaining Half of the Kist of the same Month.

" That on the 5th of the ensuing Month (Bengal Month) Dustucks be issued for the Renters in Arrears.

" That to obviate the Inconveniencies which have arisen from the Dilatoriness of the Zemindars and Farmers, in discharging their Rents at the stipulated Periods of their Kistbundeas, and to constrain them in future to be more punctual in their Payments, it be declared to them, that on all Sums remaining in Arrears Fifteen Days after the Expiration of the Period of the Kist, a Percentage of One Rupee shall be levied over and above the Amount of their Cabooleats.

" That on such Part of the Kist of One Month as remains in Arrears after the Expiration of the following Kist, Two per Cent. be levied; and that upon the Deficiencies of every subsequent Kist the same Penalty be levied in the same Proportion.

" That

				Brought over	4,190
Establishment for collecting the Rents of the Town of Calcutta					1,219
Temporary Office for the unadjusted Salt Accounts.					
Radagovind				—	60
Ramlochun				—	35
Seetaram				—	30
					125
Carkoon Duffer.					
Carkoon	—	—	Ram Ram Chowdry	120	
Naib	—	—	Isguram	110	
4 Mohries	—	—	Ramkishwer	100	
			Rogunt Roy	90	
			Rammohun	50	
			Ramlaunt	40	
					510
Sherifhta Mazooly and Aumeeny.					
Sherifhtedar	—	—		100	
3 Mohries	—	—	Ramrutton, &c.	130	
					230
Sherifhta Robekar.					
Peshcar	—	—		50	
2 Mohries	—	—		50	
					100
Zemin Novees.					
Mohun Dafs	—	—		100	
2 Mohries	—	—		65	
					165
Kezana Duffer or Treasury Office.					
Kezanchee	—	—	Behudur Sing	250	
4 Mohries	—	—	Jumma Kurtch Novees Porim Mull	65	
			Kezana Duffer Mohries Parbutty	50	
			Ramsunker	45	
			Bolanaut	40	
2 Perkees, or Examiners	—	—		20	
					470
Running Treasury.					
Treasurer Ramlochun	—	—		200	
3 Mohries	—	—		135	
2 Perkeas	—	—		20	
					355
Moonshee's Office.					
Head Moonshee	—	—	Behadur Sing	60	
3 Ditto	—	—	Mahomed Refice	50	
			Golam Morteza	40	
			Rungonaut	40	
2 Bengal Moonshees	—	—		60	
					250
Nazeer's Office.					
Nazeer	—	—	Ghurrut Ulla	80	
Naib	—	—		25	
4 Merdas	—	—		60	
20 Peons	—	—		80	
					245
Dufferbunds	7	—		28	
Ferafhes	—	—		25	
Muffalchees	—	—		12	
2 Gurrifatu	—	—		6	
					71
Carry forward					7,930

				Brought forward	7,930
Gungajelle Brahmin	—	—	—	10	
Kerannce	—	—	—	10	
					20
Preparer of Reports to the Revenue Department.					
1 Pefchar	—	—	—	60	
2 Mohries	—	—	—	60	
					120
1 Molavy	—	—	—	100	
1 Cauzee of the 24 Pergunnahs	—	—	—	100	
Sircars employed in the Khalsa Treasury on Behalf of the Governor General.					
Head Sircar	—	—	—	100	
2d Ditto	—	—	—	60	
1 Podar	—	—	—	10	
					170
Contingencies.					
Paper, Pens, Ink, Oil, &c.	—	—	—	350	
					8,790

Consultation.

March 2d, 1781.

Agreed, That the Establishment of Native Officers proposed by the Committee of Revenue be approved, as well as their Proceedings in general, for conducting the Business of their Department.

Approval of their Proposal to lay a per Centage on Renters in Arrears.

The Board approving also of the Mode pointed out by the Committee for obliging the Zemindars, Farmers and Talookdars to be punctual in the Discharge of their Rents at the stipulated Periods, by levying a per Centage on the Amount in Arrears;

To be inserted as a Clause in the Renter's Engagements.

Agreed, That the Committee be directed to insert the Regulations proposed by them on this Head, as an Article in the Caboleats of the Zemindars, Farmers, and Talookdars.

Further Intimation to encourage them to be regular in the Payment of the Revenue.

Agreed, That farther to encourage the Zemindars, Farmers and Talookdars to a ready Payment of their Kists, and in order to remove any Apprehensions they might entertain that an additional Assessment would be levied from those who are regular in their Payments, the Committee be directed to declare to the Zemindars, Farmers, and Talookdars, that no Increase of Revenue shall be exacted from such as pay their Rents with Regularity; but that they will be considered as entitled to the Favour and Indulgence of Government.

Signed at the End of the Consultation,

Edward Wheeler.

A P P E N D I X, N° CXLIX.

Book 29.

Extract of a Letter from the Governor General and Council at Fort William to the Honourable the Court of Directors, dated the 5th of May 1781.

Patna Division.

8th. In our Address of the 25th of last November, we mentioned the Proposals which has been delivered to us by Rajah Kullyan Sing, Naib Dewan of the Soubah of Bahar, for renting many of the principal Districts of that Province. These Proposals which included the whole Division, excepting Sircar Sarun, Huffy pore, and Champarun, (the Collections of which had been detached from the Management of the Provincial Chief and Council residing at Patna, and superintended by a separate Collector); you will observe from our Proceedings, we shortly afterwards accepted under certain Corrections, making it a Condition of the Agreement, that it should continue permanent so long as the stipulated Kists should be regularly paid, and no Oppressions were exercised on the Inhabitants, and that the Rajah should prefer no Claims for Deductions on the Plea of Drought, or any other natural Cause, nor urge any Plea for the same, nor even claim as a Right any Deductions for Paymallee or the Ravages of Enemies being satisfied, to receive as an

Consultation 19th December 1780.

Indulgence

Consultation
30th March.

Indulgence whatever Consideration we might eventually think fit to allow him on this last Account, should any Case happen to require it. Rajah Kyallaram, the Naib, who was in Calcutta at the Time, assented to these Conditions on the Part of the Rajah, and he has been since confirmed by us in that Appointment.

Consultation
15th December 1780.

9th. Previous to the Acceptance of Rajah Kullyan Sing's Proposals, the Provincial Council had, on Account of the advanced Season, completed a Settlement for the present Bahar Year 1188, or from the 21st of September 1780 to the 20th of September 1781, superior to that of the preceding Year, as exhibited in the comparative Statement accompanying their Letter; but the Engagements being only concluded on the express Condition of their being approved by us, we were of Opinion, that we could not with Propriety confirm them, the Terms offered by the Rajah exceeding the Settlement proposed by them, in the Sum of R^y 1,91,199 10 3, as particularly specified in a comparative View of both, recorded in our Proceedings, and being an actual Increase of Five Lacks of Rupees on the last Year's Settlement.

19th December.

Further Extracts from said Letter.

Committee of Revenue.

9th February.

18th. The Plan of superintending and collecting the public Revenue of these Provinces through the Agency of Provincial Councils, as recorded on the Proceedings of the late President and Council of the 23d of November 1773, in this Department, having been instituted for the temporary and declared Purpose of introducing another more permanent Mode, by an easy and gradual Change, so as to avoid the Effects of too sudden an Innovation, as further delineated in the same Proceedings, which shew, that its principal Object was to bring down all the Collections of the Provinces to the Presidency, to be there administered by a Committee of the most able and experienced of the Covenanted Servants of the Company, under the immediate Inspection, and with the Opportunity of instant Reference for Instruction to the President and Council; we have lately constituted, in conformity to this Design, a Committee of Revenue consisting of Four Covenanted Servants, who have been entrusted with the Charge and Administration of the public Revenues of these Provinces, and invested in the fullest Manner with all the Powers and Authority under our own Controul which we possess, and shall not reserve exclusively to ourselves.

19th. The Provincial Councils have been accordingly dissolved, and their Charge and Powers transferred to the Committee of Revenue, and the Members of the Councils called to the Presidency, except the Chiefs of each, who, with the Collectors of the separate Districts, remain in the temporary Charge of their respective Stations under the Authority of the Committee, until they shall be recalled.

20th. As a further Consequence of this Change, the Office of Superintendant of the Khalsa Records has been abolished, and the Office of the Khalsa, with all its dependant Offices, and all the Functions and Powers appertaining to it, transferred to the Committee, who may be considered as constituting in effect the ancient Office of the Khalsa Sherefa.

21st. The Canogoes have been ordered to be reinstated in the complete Charge and Possession of all the Functions and Powers which constitutionally appertain to their Office.

22d. Such of the Company's Servants as have been removed from their Offices in consequence of these Arrangements, we have permitted to draw the same Allowances as before, until they shall be appointed to other Offices, or until we shall think proper to withdraw this Indulgence.

23d. A Commission of Two per Cent. on all net Sums paid immediately into the Treasuries at the Presidency, and of One per Cent. on all Sums paid into the Treasuries which remain under Charge of the Chiefs, and collected on Account of the Publick Revenue in the Courle of each Month, after deducting the Charges incurred in the same Month, has, on the passing of each Month's Account, been allowed to the Members of the Committee, their Secretary, and the Assistant of the late Superintendant of the Khalsa Records, in certain Proportions, as the Reward of their Trouble, which is to be considered in lieu of all Salaries, Emoluments, and Perquisites whatsoever. Mr. Duncan, who held the latter Office, we have appointed, with the Title of Preparer of Reports to the Revenue Department, to perform the same Duties under the Authority of the Committee and the occasional Orders of this Board, as he formerly did under the Superintendant of the Khalsa Records, the Nature of whose Office we had Occasion particularly to explain to you in our Letter of the 25th of November 1780; and as the several Duties therein specified will, for the most Part, be transferred to the Preparer of Reports, to be executed either under our own immediate Authority or that of the new Committee of Revenue, the Services to be rendered by him will therefore continue equally necessary, as we have for some Years past found those of the late Superintendant of the Khalsa Records. As you have repeatedly and by your latest Advices pointed out Mr. Duncan to succeed to this last Office on the first Vacancy, we are happy to have placed that Gentleman in a Station as nearly similar to the one you intended for him, as the general Nature of our new Arrangements respecting the Khalsa would admit, and equally suited to our Experience of his Industry and Abilities.

24th. Mr. David Anderson has been appointed the President, and Mr. John Shore, Mr. Samuel Charters, and Mr. Charles Croftes Members of the Committee of Revenue, and, on their Ad-

mission

mission to their Offices, they each of them took an Oath faithfully to discharge the same, not to receive, directly or indirectly, from any Zemindar, Talookdar, Farmer, or other Landholder or Officer or other Dependant of the Committee, any Present or Gratuity of any Kind whatsoever, nor to acquire or receive any lucrative Advantages by their Offices, but such as should be publickly allowed them by us.

Consultation
28th February.

25th. For the Instructions which we thought necessary to lay down for the Conduct of the Committee in the Detail of the Business of their Department, we must beg leave to refer you to the Plan at large, of which a Copy goes a separate Number in the Packet.

Consultation
9th February.

26th. The Committee, in conformity to one of the Articles of our Instructions, shortly after they assembled, laid before us Establishments for their own immediate Department, and such temporary ones as they judged necessary for the Chiefs of the Divisions and Collectors of the Districts. These are recorded on our Proceedings, accompanied with two Accounts, the one shewing in general the Amount of the Reduction in the Charges, and the other specifying more particularly the Articles in which these Retrenchment* have been made. The Establishments received our Approbation, and those for the Chiefs and Collectors took Place from the Beginning of the Bengal Year 1188.

6th March.

* Sic in Orig.

27th. You will also find on the same Day's Proceedings the Regulations prepared by the Committee in consequence of our Resolution to invest them with the Functions and Powers appertaining to the Office of the Khalsa, and Instructions to examine and report the present State of the Offices dependent on the Khalsa, proposing such Alterations as should appear necessary for making them answerable to the Purposes of their Institution. These also received our Approbation, together with a Proposal made by the Committee for obliging the Zemindars, Farmers, and Talookdars to be punctual in the Discharge of their Rents at the stipulated Periods, by levying a per Centage on the Arrears, which we have ordered to be inserted as an Article in their Cabooleats. On the other Hand, to encourage the Zemindars and other Renters to a ready Payment of their Kists, and to remove any Apprehensions they might entertain that an additional Assessment would be levied from those who are regular in their Payments, we have authorised the Committee to declare to them, that no Increase of Revenue shall be exacted from such as discharge their Revenue with Regularity, but that they will be considered as entitled to the Favour and Indulgence of Government.

6th March.

[(a) Par. 28. The Committee, in consequence of our Orders to consider and lay before us a Plan for the Settlement of the Revenues for the Bengal Year 1188, have delivered us One for that Purpose, formed on the following Principles.

Consultation
6th March.

29. In fixing the Amount of the Settlement, they propose, as the simplest and easiest Mode, to take the highest actual Collections that have been made in any One Year from 1178 to the present Time, and from an Examination of the Remissions since granted, and a Comparison of the Hustabood Accounts and the Receipts of other Years, to form a Judgement as to the Cause of the Decrease of the Jumma which has since appeared, passing a Decision whether that Amount shall be continued, decreased, or increased; and with regard to the Mode of the Settlement, to leave the Lands generally with the Zemindars, making the Settlement with them, particularly in the larger Zemindaries, such as Nuddea, Radshahy, Dinagapore, &c.

30. Where Women or Minors are Zemindars, they propose to prevent the Confusion generally arising from this Circumstance, by fixing a Responsibility upon some Person to whom they can constantly have Access, and upon whom they can enforce their Orders, and for that Purpose to join with them in the Management their principal executive Officer, either as Malzamin or Agent, who by annexing his Seal to the Agreement signed by the Zemindar, shall bind himself to pay up the Revenues Kist by Kist; so that his own private Fortune being rendered responsible for the public Revenue, it may be his Interest to manage the Affairs of the District with Attention and Economy, and to discharge punctually the Amount of the monthly Kists.

31. As several Divisions contain a Number of petty Talookdars, with whom a Settlement has been made by Government, the Committee propose that such Divisions, and particularly such Parts of them as are now immediately under their Department, or are to be put under it, shall be let to Farmers; as they would otherwise be greatly embarrassed and impeded in their general Business, by entering into the Detail of a Settlement with a Number of petty Farmers and Talookdars: That for these, Publication be made signifying, that sealed Proposals will be received for the Farm of them, the Committee reserving to themselves the Power of rejecting such Offers as they may deem inadequate, or such as are made by Persons who want Knowledge or Responsibility.

32. They propose lastly, That the Period of the Leases shall be limited to One Year, and that a Preference be given at the Settlement of the next to such Persons as shall have paid up their Rents, making an Engagement to this Effect on the Part of Government; and that the Settlement be formed by themselves in as many Cases as they can, leaving it in others with the Collector, or the Officer of Government.

33. The Whole of the Plan recommended by the Committee received our Approbation, except that Part wherein they propose, in some Cases, to leave the Detail of the Settlement with the Collector, or the Officer of Government; in respect to which, we deemed it inconsistent with the Office of the Person who was to have the Collections of the Settlement, that he should have any Concern in the Formation of it; we therefore directed, that for such Districts as could not be

Consultation
30th March.

(a) Vide supra, Page 1183.

immediately settled by the Committee with the Zemindars, or Agents deputed by them, Persons should be expressly deputed from the proper Offices to form the Settlements upon the Spot, which should be also made, and finally concluded by themselves.]

[(a) 34. It being our Desire to remove every Interference and Embarrassment from the present System of Controul, to render it uniform, and to afford every Relief and Ease both to the Riots and to the Zemindars, which may be consistent with it, and conformable to the ancient Constitution of the Country, we have recommended it to the Committee to give all due Encouragement to such Applications as they may receive from the Zemindars for the Payment of their Rents immediately to the Khalsa, for the Restoration of their ancient Jurisdiction, and the consequent Abolition of that of the Fousdarry, and for the Settlement of a fixed Revenue during the Lives of the actual Incumbents, informing them, at the same Time, that we shall expect from the Zemindars in Return an Increase of their Revenue, proportioned to the Advantages which they will derive from this Indulgence.]

35. We have accordingly referred two Petitions some Time ago presented to us by the Rajah of Nuddea, the One applying to have the Phousdarry Jurisdiction of his Zemindary entrusted to him, the other to pay his Rents immediately at the Khalsa, to the Committee of Revenue, with an Intimation, that we were inclined to comply with both; but that as the Rajah would derive considerable Advantage from such Acquiescence, we should expect him to pay to Government some Consideration in Return for so great an Indulgence. In complying with the latter of these Requests we were actuated, by the Desire expressed above, of fixing the Payment of as great a Part of your Revenue at the Presidency as possible; and in Respect to the Fousdarry Jurisdiction, by the Idea which you will find more fully expressed in a subsequent Part of this Letter which treats of the Administration of Justice.

Consultation
30th March,

[(b) 36. Deeming the Duty of preparing the monthly Audit of the Accounts of the Revenue Department for the Member of the Council Auditor of the Week, by Mr. Croftes our Accomptant General in this Department, incompatible with his Office as a Member of the Committee of Revenue; we have delegated this Trust to Mr. Larkins, Accomptant General to our General Department, so far as respects the Examination of the Treasury Account of that Committee, with Directions to lay before us a monthly Report for the Audit of it. For the more particular Nature of this New Office, and the Motives which induced us to grant Mr. Larkins, as a Reward for the present and former Services which he has rendered the Company, the Compensation minuted on our Proceedings, we beg Leave to refer you to them as noted in the Margin, and doubt not of their meeting your Approbation.

37. We cannot close our Advices of the Proceedings of this Department, without making some Observations upon the Nature and Design of it's Institution, which it's apparent Novelty, the liberal Endowments annexed to it, and the unavoidable Severity with which a Change so extensive and important in the Constitution of the principal Administration of your Affairs, has fallen on the Interests of Individuals, may render necessary to obviate any possible Misconception of it to our Prejudice in your Opinions.

38. We shall not be surprized if we find it imputed to the Love of Innovation; a Charge which has been frequently laid against your Administration of these Provinces, and which we conceive to be unavoidable in a great Government, which, like this, has been suffered so long to exist on Expedients, in Default of a fixed Constitution. In such a State, every Change of Influence must be productive of a Change of Measures, whether dictated by Caprice, Self-interest, or Integrity; and the Influence of the latter must yet operate to the Introduction of many more, and greater Improvements, before this Government can attain that Degree of Perfection, or your Property in it that permanent Value, of which we think it capable. Though such is our Opinion of Innovations in general, and we mention it only that we may not be supposed to condemn the Principle in other Instances by the Disavowal of it in one, yet we must declare, that in no Act of our Administration have we observed a greater Consistency, or a closer Attention to fixed Principles, than in this. The System which we have thus attempted to establish, was first devised by the President and Council of this Presidency in the Year 1773, and made a Part of the same Resolution which distributed the Charge of the Collections among the late Provincial Councils. These Establishments were declaredly formed for the Purpose of introducing the former, and were intended to be gradually withdrawn, as Experience might render them no longer necessary. The Committee itself was immediately formed; and to give it the greater Dignity, Two Members of the Superior Council were appointed to superintend it; although it then differed only in Name from the other Provincial Councils, and its destined Functions were reserved for a future Arrangement.

39. Why the Design failed in its Effect, and the Provincial Councils were permitted to remain during so long a Course as Seven Years, in Contradiction of their professed Institution, it is unnecessary to mention. It is sufficient to say, that the Necessity for reverting to the original System, if its Principles were just, was never so great as it was at the Time in which it took place, and in which the Preservation of the Company's Interests in every Part of India depended upon the Resources of this. We may add, that had the same Necessity existed at any preceding Time,

(a) Vide supra, Page 1187.

(b) Vide supra, Page 1184.

the Change could not have been effected. We have now resolved to carry it into Execution, and shall be content to leave the Proofs of its Utility to a short Trial; but it will rest with your Wisdom to give it Permanency, by correcting its Defects, and by obtaining the Sanction of Parliament for its Duration, under the Form which shall be ultimately given to it. With respect to the Institution itself, it is essentially, and almost minutely the same as the Plan which was laid down for it in Consultation of the 23^d of November 1773, to which we beg Leave to refer you, and for that Purpose to transmit a complete Copy of it, a Number in this Packet.

40. The Allowances granted to the Members of this Board, if compared with the ostensible Emoluments which have been annexed to other Offices of this Service, will appear enormous, and the Principle on which they are formed is in its Application new, though not in Speculation; neither is this the first Instance of it. Our Aim has been to preclude all clandestine Perquisites, to bind the Zeal and Fidelity of your Servants entrusted with this great Charge by the Ties of Gratitude and Honour, and to make their Interest subservient to yours by proportioning the Rate of their official Emoluments to the Success of their official Labours, or in other Words, to the Augmentation of the publick Revenue, and the Diminution of its Expences. We wish to apply the same Principle to every other Department of your Service which will admit of it; and we intreat that you will afford us your Credit for the Justice and Expediency of it, on the Motives which we have thus briefly stated, without expecting that we should have entered into a more minute, but invidious Explanation of them.

41. In this, as it must be the Case in every Reformation, the Interest of Individuals has been our principal, if not our only Impediment. We could not at once deprive so large a Body of our fellow Servants of their Bread without feeling that Reluctance which Humanity must dictate, not unaccompanied perhaps with some Concern for the Consequence which our own Credit might suffer by an Act which involved the Fortunes of many, and extended it's Influence to all their Connections.

42. This, added to the Justice which was due to your Servants, who were removed for no Fault of theirs, but for the public Convenience, induced us to continue their Allowances until other Offices could be provided for them, and the more cheerfully to submit to the Expediency of leaving others in a temporary or partial Charge of the internal Collections. In effect, the Civil Officers of this Government might be reduced to a very scanty Number, were their Exigency alone to determine the List of your Covenanted Servants, which at this Time consists of no less a Number than Two hundred and fifty-two, many of them the Sons of the First Families in the Kingdom of Great Britain, and every One aspiring to the rapid Acquisition of Lacks, and to return to pass the Prime of their Lives at Home, as Multitudes have done before them; neither will the Revenues of this Country suffice for such boundless Pretensions, nor are they compatible with your's and the national Interests, which may eventually suffer as certain a Ruin from the Effects of private Competition and the Claim of Patronage, as from the more dreaded Calamities of War, or the other ordinary Causes which lead to the Decline of Dominion.

43. We dare not pursue this Subject, nor could we without a Sacrifice of our Duty withhold this brief Suggestion of it from your Notice.]

(Signed at the End of the Letter)

Edw^d Wheler.

Postscript to the above Letter, dated 15th May 1781.

Having, in addition to the Plan mentioned in the preceding Address for the future Collection of the Customs of these Provinces, framed some Regulations which we have recommended to the Commissioners for the Detail and internal Management of the Business of their Office, we transmit a Copy of them a Number in the Packet, by which you will further observe that some Alteration is proposed to be made in the Commission originally designed for the Gentlemen to be employed in this Department, to accommodate it to the Plan as it now stands.

We have just received a Letter from the Committee of Revenue, containing a summary Report of their Progress and Expectations in concluding the Settlement of these Provinces for the present Bengal Year 1188, accompanied with Two Accounts; the One a comparative Statement of the past and present Year's Expence of collecting your Revenue, which exhibits an estimated Saving of Rupees 12,09,673 : 11 : 12, by the proposed new Establishments for the latter; the other a List of such Districts as the Committee have already completely settled, by which you will observe that an Augmentation has been made upon the Settlement of 1187 of 13,98,196 : 14 : 10 : 33 and that when the Settlement of all the Districts shall be completed, they are of Opinion the whole Increase on the Revenue of last Year will not fall short of Twenty-seven Lacks of Rupees. We transmit a Copy of the Committee's Report, and of the Papers accompanying it, a separate Number in this Packet, and request your particular Attention to them, as containing a very explicit and satisfactory Information of the actual State of the Collections, as well as of the Sentiments entertained, and Measures proposed by the Committee in respect to their future Management of this very important Branch of your Concerns.

(Signed) E. W.

[(a) Fort William, the 15th May 1781.]

A P P E N D I X, N° CL.

Vide Appendix, N° CXLIX.

A P P E N D I X, N° CLI.

Book 229, Page 702.

Fort William, the 12th May 1775.

At a Council ; Present,

The Honourable Warren Hastings, Governor General, President ;
 Lieutenant General Clavering,
 The Honourable George Monson,

Richard Barwell, } Esquires.
 Philip Francis, }

In Consequence of the Request made by the Committee to deliver an Opinion on the Orders of the Court of Directors, and on a Clause in the late Act of Parliament ; Mr. Francis begs leave to give in his Opinion.

* Sic in Orig. Mr. Francis.—If due Obedience had been paid to the positive Orders of the Court of Directors, contained in the 18th and 19th * Paragraph of their Letter of 17th May 1766, I should have deemed it unnecessary and irregular to have introduced a Question concerning the true Meaning and Propriety of those Orders. But since it appears, not only from the Disposition of the Salt Farms claimed by Mr. Barwell, but from other Instances of a similar Nature now before the Board, that the Company's Covenanted Servants and other British Subjects have been permitted to hold Land, and to be concerned in Farms and Revenues, contrary to the Prohibition contained in the Paragraphs abovementioned, I think that the Court of Directors ought to be furnished with our several Opinions on this Subject, that they may understand upon what Grounds a Deviation from their Orders has been permitted, and at the same Time be enabled to judge of the Expediency of recalling or enforcing them for the future.

† Sic in Orig. The particular and immediate Reason for giving them is clearly stated by the Court of Directors themselves. The general Principles which establish the Necessity of such Restrictions, have not in my Opinion lost any part of their Force, by the Increase or Confirmation of the British Influence in Bengal.

1. If nothing but Grants of Waste Lands were in question, it would still be an Object of serious Consideration. First, to the British Government, whether or no it would be advisable to encourage Colonization here. Secondly, to the East India Company, whether it be for their Interest to suffer their Servants to engage in the Business of Farming, which cannot be done without relinquishing their Commercial Views and Occupations. This Opinion is not meant to prohibit the Introduction of new Articles of Commerce, which can only be raised or brought to Perfection by the Skill of Europeans, and which are likely to bring Money into the Country. Encouragement should be given to every Improvement of this Nature, and in this View I conceive that Grants of Waste Lands, under certain Restrictions, may be made to Europeans with general Advantage to the Company. The employing Waste Lands in the Production of new Articles, tends to encrease the Value of Lands already in Cultivation.

2. With respect to their renting improved Farms from the Company, the Objections to such a Measure appear very weighty.—If the Farms are put up to Public Sale, what Native will venture to bid against a British Subject? If they are otherwise disposed of, it may happen that the most beneficial Farms may be selected and engrossed by Gentlemen high in the Company's Service, or by their Friends, Servants, or Dependants.

3. It seems contrary to every Principle of good Government, that the same Persons who act as Trustees for the Company, which is more or less the Case with all the Company's Servants, should make Agreements with themselves in Behalf of the Company, or that they should be allowed to place themselves in a Situation in which they and their Employers must have opposite Interests. Institutions of a public and general Nature, should trust as little as possible to accidental Motives of Action, such as the Integrity of Individuals.

4. The

4. The Soil of Right belongs to the Natives. Former Conquerors contented themselves with exacting a Tribute from the Lands, and left the Natives in quiet Possession of them.—To alienate them in favour of Strangers, may be found a dangerous as well as an unjust Measure. We cannot understand the Arts of Cultivation, in this Soil and Climate, so well as the Natives.—The Landholder will consider us with Jealousy and Hatred, as the Invaders of his Rights and Property. The Ryots, attached by Custom, Religion, and Prejudice to the Authority of their ancient Masters, will not readily submit to labour for new ones, to whom they are not bound by any natural Relation of Manners or Religion, or by reciprocal Obligations of Protection and Dependence.—A few Europeans will be thinly scattered over the Face of the Country,—the Native Inhabitants will desert it.

5. Every Variation hitherto introduced from the ancient Customs and Establishments of the Country, appears to have been attended with fatal Consequences, in so much that I understand it to be the general Opinion, that at least Two thirds of the whole Surface of Bengal and Bahar are in a State of total Depopulation.—The timid Hindoo flies from the Tyranny which he dare not resist.

6. If the same Persons should be employed as Collectors of Rents, for which they are themselves accountable to the Company as Farmers—or if, which in effect is the same, they should hold the Farms under substituted Names, I see no Security for the due Recovery of the Rents of such Farms, supposing them to be in Arrear, but a Degree of Rigour on the Part of Government, which it is not likely will be exerted against Gentlemen high in Rank, Power and Office, or against Persons protected by them.

7. When the Court of Directors are now informed by us, for the first Time, that some considerable Farms have been held by their Servants in the Names of Natives, who had no real Interest or Concern in them, and that in consequence of the Settlement made by the Committee of Circuit, many of the most beneficial Farms in this Province have fallen into the Hands of Banyans, it is possible they may be led to suspect that the various Remissions of Rent, recommended by Gentlemen employed in the Collections, have been principally granted in favor of such Farms, and that the Amount of the heavy Ballances which appear in the Company's Books, and which it is to be feared are by this Time irrecoverable, may have been collected from the Ryots, tho' not exacted from the Farmers.—A direct Disobedience to positive Orders will justify almost any Degree of Distrust and Suspicion in the Minds of our Superiors.

8. The due Cultivation and Improvement of the Soil, supposes the Farmer to have a permanent Interest in it, and to reside constantly on the Farm. A European can have no such permanent Interest, nor is it possible for him to reside if he be in the Company's Service.—His Purpose in general is to make a Fortune as fast as possible, and carry it out of the Country. This can only be effected by a temporary Strain of the Estate, which he then leaves behind him languishing and exhausted, and without any other Chance of Recovery, but a Remission of Arrears, and Diminution of Rents, both which he urgently recommends to Government.

9. His Servants or Substitutes, acting on the same System and under his Protection, help to forward the Ruin of the Farms by Exactions and bad Management, from which perhaps their Principal derives no Benefit.

10. A Measure which tends to throw the Farming of Lands into the Hands of Europeans, must, independant of every other Consideration, be attended with Difficulties prejudicial to the Company's Revenues.—The Mode of Collection in this Country must at once be rigid, regular, and summary. The Natives have at all Times been subject to the Decisions of the Duan, or of the Courts instituted by his Authority.—If British Subjects or their Servants are permitted to rent Farms, there will be no way of recovering any Arrears or Ballances due from them to the Company, but by instituting Suits against the Parties in the Supreme Court of Judicature.—The Delays and Expence of such a Mode of Proceeding are obvious. It appears to me that under such a System, the Revenues could not be realized, the Collections would universally fail, and in the End our Possession of the Country would be very precarious.

A considerable Balance now appears to be due to Government from the Farms actually held by Mr. Christie, in the District of Dinagore, and which he claims in his own Right, altho' the Lease runs in the Name of his Banyan. Should this Ballance be withheld or disputed by Mr. Christie, I apprehend the Force of the preceding Considerations will be confirmed by the Difficulties, to which I foresee the Board will be reduced in recovering it by a Suit in the Supreme Court of Judicature.

By the Clause in the Act of Parliament quoted in the Report made by General Clavering, Colonel Monson, and myself, on Coja Keworke's Petition, I understand it to be the Intention of the Legislature to restrict every British Subject, except the East India Company in their Corporate Capacity, from being any way concerned in the Inland Purchase or Sale of Salt, from the First of August, 1774.—The Person who manufactures, or engages to manufacture any Article of Trade, is concerned in that Trade, not only as the Maker, but as the first Seller.—A Salt Farmer who receives the Company's Advances, who manufactures the Salt, and contracts to deliver the Produce according to certain Rates to the Company, cannot, in my Opinion, be said not to engage, intermeddle, or be any way concerned, directly or indirectly, in the Inland Trade in Salt. If he transfers his Interest in the Farm, by a private Engagement, to another Person for a

valuable Consideration, he is still answerable as Farmer for the Execution of the Contract, and does not cease to be concerned on his own Account, indirectly at least, in the Inland Trade in Salt.—A Subject of his Majesty so concerned in such Trade acts, as I apprehend, against the specific Provision of the Act now under our Consideration.

Mr. Monson.—The late Act of Parliament prohibits any of His Majesty's Subjects to engage, intermeddle, or be any way concerned, directly or indirectly, in the Inland Trade in Salt, Beetlenut, &c. An European who holds a Salt Farm, and obtains an Advantage from the manufacturing of that Article of Trade, and contracts with ostensible Farmers or Agents, to deliver certain Quantities of Salt at fixed Rates to the Government, will I think come within the Spirit of the Law.

If the Paragraphs in the General Letter of the 17th of March had been attended to, and the positive Orders then given by the Court of Directors had been observed as invariable Laws, I should not have found myself now in the unpleasant Situation, either to censure the Acts of the late Administration, or to give a Sanction to their Conduct in Opposition to the Mandates of my Honorable Employers.

The Question now before the Board, on which I am required to give an Opinion, may be considered in a Political View.

1st. Whether it is for the Interest of Great Britain to colonise in East India.

2d. Whether such a Colony would be for the Advantage of the India Company.

The Migrations to Countries believed to be the Regions of Wealth, would be so considerable, that the Mother Country would soon feel the dire Consequences of them.

Every Person who comes into this Country, is impressed with the Idea of making in a short Time a considerable Independant Fortune. The Means to be pursued for this End operate to the Impoverishment and Destruction of the Country: If Europeans were allowed to hold Farms, as their Influence is great, they would in some Degree oppress the Natives, as in the Instances now before us: Such Checks on the Cultivation of the Lands will occasion them to fall considerably under their Value besides; they are entirely unacquainted with the Mode of Culture in this Country; the Language, the Customs and Manners of the People are so dissimilar to theirs, that it is impossible for Foreigners to cultivate on equal Terms with the Natives.

Their Manner of Life will not permit them to give equal Profits to the Government with the Natives, as their Expence on every Article of Subsistence is more considerable; consequently the Europeans will be in a worse Condition than the Native, or Government must be satisfied with a less Revenue from the Lands, in order to enable them to live.

* Sic in Orig.

The few Wants of the Natives, who are satisfied with the more Necessaries of Life, will allow them to pay larger Taxes to Government from the same Quantity of Land, in the same State of Culture, than a European can afford to do; it is evident therefore, that it cannot be for the Interest of the Company to allow Europeans to become Landholders.

The uncultivated Lands, under a mild and fixed Government, might soon be brought into Culture, by giving Premiums and making Advances of Money to the Natives.

Providence has ordained, by her Formation of the Constitution of Europeans, that they should not become the Cultivators of this Country; they can only be Task Masters, and will enrich themselves, having no permanent Interest here, to the Prejudice of the Natives, and to the Loss of Government.

The Contrivance and Execution of all general Arrangements take Time; the Abuses now complained of, require an immediate Stop to be put to them, for the Repetition of them may have such fatal Effects, that a general Remedy may come too late.

The Reasons that induced the Directors to prohibit their Servants, in 1766, to hold Farms directly or indirectly, or to be concerned in the Revenue, are more cogent now than they were at the Time the Orders were given, as the Influence of their Servants is become more considerable.

General Clavering.—The Two Paragraphs in the General Letter of the 17th of March 1766, contain, in my Opinion, the fullest Restrictions that can possibly be laid by Masters on their Servants.

The 18th Paragraph is filled with the severest Reproaches against the Servants of the Company, for having abused the Confidence which the Court of Directors had placed in them, by selecting the most lucrative Farms on their own Account. Not contented with prohibiting them, they enforce this Prohibition by a Declaration in the ensuing Paragraph, that such of their covenanted Servants shall be dismissed their Service, who shall, for the future, be found to hold any Land on his own Account, directly or indirectly, in his own Name, or that of others, or be concerned in any Farms or Revenues whatsoever. These Restrictions, when they have not been observed, serve

† Sic in Orig.

to prove that these Servants who have been guilty of an in† Observance of them, failed less from being ignorant of their Duty and the Company's Commands, than from a determined Design to evade them whenever they interfered with their private Interests.

Question put for the Board's Determination, regarding the Charges against Gunga Govind Sing.

Question put;—Whether the Facts alledged by Cumul ul Dien, particularly that of his having taken 26,000 Rupees from him collusively, is ascertained by the Answer made to it by Gunga Govind Sing.

Mr. Francis.—He has acknowledged the having deducted 23,379 Rupees from the Advances made to Cumul al Dien on Account of the Salt Farms. Admitting that this Money was applied to make

make good a former Balance due on Account of Rent from Cumal al Dien Cawn for a Land Farm (which I by no means believe to be the Case), still I conceive that his with-holding any Part of the Advances was unauthorized, and must be highly prejudicial to the Company's Interest, as it tends to destroy the Source of future Production of Revenue; and I see no Relation between Cumal al Dien's Engagements as a Salt Contractor, and his Lease as a Land Farmer; the Rents should have been exacted as the Monthly Kists became due.

Mr. Barwell.—The Land Revenue and Salt is different at Hidgilee from any other of Bengal, and have been united for Ages. Whether the Government obliges a Man to pay its Dues by compelling it out of his Hands, or by stopping a Payment to be made to such a Debtor, I can conceive it is the same, and that no Interests can be sacrificed by it; the Claims are mutual; one demands on one Account, the other on another; and if the Revenue run behind hand, as it appears that it has done, I conceive Gonga Govind Sing fully acquitted of any Charge against him on this Account. But I do not understand the Petition before the Board in the Light of a Charge against Gonga Govind Sing—It is brought before us against the Intention of the Petitioner, of the Person whose Name is annexed to it, and his declared Opposition to its being carried before the Board. To enter into any Enquiry, or to take up Complaints that are dropt, in my Opinion, must needlessly engage the Time and Attention of the Board, as well as carry with it an Appearance of some partial Aim. The Board, by adopting the Petition in the Manner they have, make it in fact their own, and they are equally the Prosecutors and Deciders upon the Point for the Man, whose Name is written at the Foot of the Petition, has positively averred he has no Complaint to make, nor did he ever authorize the Presentation of the Petition to the Board.

Mr. Monson.—Gonga Govind Sing acknowledges he has withheld upwards of 23,000 Rupees, for Advances due to Cumal al Dien Cawn on his Tuka Collieries, which Sum he says was due to the Company from the Farmer of his Malguzany Rent.—By his having transferred the Company's Property in this Manner from one Account to the other, in order to make the Balances appear less on the Revenue Department, and to increase them on the Salt Farms, is subjecting the Company to a certain Loss; for unless the Advances are regularly made to the Salt Farm, it is impossible for the Farmer to deliver the Quantity of Salt which he has contracted for, by which means a considerable Deficiency is made in his Deliveries, on which the Company are considerable Losers, and the Balances are irrecoverable; as is now the Case with the Renter being in Arrear to Government on his Salt Farm, upwards of 1,47,000 Rupees, as appears by the Account sent in by the Calcutta Committee. I think this Proceeding of Gonga Govind Sing deserves Reprehension and Censure. With regard to the Petitions now before us, by which this Transaction is made known, I think they come in a regular Method before the Board. Cumal al Dien Cawn delivered them to the Person who sent them to the Board, with the Intention that they should come to the Knowledge of Government, as appears from the Evidence of Radachurn, to whom he delivered them. The Motives that induced him to retract these Petitions are best known to himself; but I have Reason to believe his Intentions were altered by having more flattering Prospects held out to him, than the Recovery of so inconsiderable Sum from Gonga Govind Sing.

General Clavering.—I must confess I am very much distressed in forming my Judgment on the Petition before us, and the Answer to it. The Petitioner Cumal ul Dien Cawn is a Man of desperate Fortune, whose Declaration before this Board has already been contradicted by Three positive Witnesses upon Oath. From the Accusations which he has separately brought against several Persons, and for some of which he is now bound over to prosecute at the next Assizes, it appears that he has changed his Profession, from being a Salt Farmer to that of a more lucrative one, of becoming a public Accuser. With regard to what he has advanced against Gonga Govind Sing, I can therefore only admit it as far as it is confessed by the other Party; and as this Practice of deducting from the Advances of the Salt Farmers, to benefit Persons in high Stations in this Government, has been admitted, and proved by more than one Instance, I am rather inclinable to give him Credit for what he has therein said. The most profligate Liars may sometimes speak the Truth. His Intention of presenting this Petition to the Board has been confirmed by the Evidence of Radachurn, and indeed it could not have been given to him for any other Purpose: On these Grounds I am of Opinion, that Gonga Govind Sing is guilty of that Charge brought against him.

Governor General.—I do not understand that the Matter of the Petition in question has undergone such an Investigation as can enable the Board to pass any Judgment on the Charges contained in it.

Mr. Francis.—[I move, that Gonga Govind Sing be dismissed from his Employment in the Company's Service.

I pay little regard to the Evidence of Cumal a Dien Cawn. The Confession made by Gonga Govind Sing convicts him of a specific Offence, for which, in my Opinion, he ought to be dismissed from his Employment. His general Character, as I am well informed, is infamous in an uncommon Degree. That Reason alone, independant of any particular Charge, would induce me to exclude him from any Office of Trust in the Company's Service.

Mr. Barwell.—During my long Residence in this Country, this is the first Time that I have heard the Character of Gonga Govind Sing being infamous. No Information I ever received, though I have heard many People speak ill of him, ever pointed to any particular Act of Infamy committed

committed by Gunga Govind Sing. I have no intimate Knowledge of Gunga Govind Sing. What I understand of his Character has been from Natives as well as Europeans. I am against his Dismissal.

Mr. Monson.—Cumul ul Dien Cawn I understand to be a Man of an equivocal Character; I therefore should not regard his Charge against Gunga Govind Sing, if I had not heard, since my short Residence in this Country, that Gunga Govind Sing is a Man of a most rapacious Disposition, which Character, I think, is confirmed by the Wealth and Affluence he now enjoys, being esteemed one of the most wealthy Inhabitants of Calcutta. I think a Person of an avaricious Disposition and high Ambition is not proper to be entrusted in the Company's Service, especially with that Degree of Influence which I am told he possesses over the Minds of many principal People in this Country; I therefore think he should be removed from his present Employment.

General Clavering.—The Causes of the Decrease of the Revenue, and the great Increase of the Balances, I have endeavoured to account for, in my Minute on the Petition of the Rajah of Rajshaby. I should be wanting in the Performance of that Trust and Confidence which the Legislature placed in me, when it appointed me one of the Council of Bengal, if I did not use my best Endeavours to remove those Causes to which the Company are to attribute the Loss they have sustained in the Revenue; a corrupt Duan of the Province is the great Channel through which all those Evils have passed of which I have spoken; and I think it incumbent on me to declare, that in this Instance, and every other where I have Proof or Suspicion that a Duan is corrupt, I will give my Vote to remove him.—On the Evidence therefore before me, I think Gunga Govind Sing should be removed from his Place of Duan of the Calcutta Provincial Council.

Governor General.—I am against the Question, because I know of no Fault that he has committed, and have very good Reason to believe that he by no Means merits the Character which has been reported of him to Mr. Francis.—He had many Enemies at the Time that he was proposed to be employed in the Company's Service, and not One Advocate among the Natives, who had immediate Access to myself; I think, therefore, if his Character had been such as has been described, the Knowledge of it could hardly have failed to have been ascertained to me by specific Facts. I have heard him loaded, as I have many others, with general Reproaches, but have never heard any one express a Doubt of his Abilities.

Resolved he be dismissed from his Station of Naib Duan to the Provincial Council of Calcutta; and the Council advised accordingly (a).

Mr. Francis.—I beg leave to recommend Roy Ramchunder Sein to fill the Office of Naib Duan. He is a Man of whose Talents and Character I have heard a good Account, and I have been particular in my Enquiries; at the same Time I will not pretend to answer for him, or any other black Man.—If, upon Trial, he should be found to follow the Steps of his Predecessors, I shall be the first to move for his Dismissal. I do not in general think, that the Appointment or Dismissal of the Black Officers in the Civil Company's Service is a Matter about which we need be over and above delicate. The Character of the Natives of Bengal in general, especially of those who have been employed under Government, is not such as obliges us to consider any Thing in their Appointment or Dismissal, but the immediate Service of the Company. If there be Objections to this Man, I am not aware of them.

Mr. Barwell.—I can have no Objection to a Man I am unacquainted with. I think, however, that the Recommendation would with greater Propriety have proceeded from the Chair.

Mr. Monson.—I am not acquainted with the Person recommended by Mr. Francis. I have heard him spoke of as a Man of Abilities, and think that I have been told that he has filled several Offices in Government, but if he should prove unworthy of the Charge to which he has been recommended, I shall readily second the Proposition made by Mr. Francis for his Dismissal. I therefore agree to the Motion.

General Clavering.—The Person of Roy Ramchunder Sein is unknown to me, to the best of my Knowledge, but I have heard him spoke of as a Man of Talents. In regard to the Integrity of all those who have been in Employment in Bengal since the English Influence prevailed, I am almost afraid to say, that there is little Choice amongst them. We must depend ultimately upon the Virtue of the Provincial Councils; and hoping that they will follow the Example which has been set them by this Administration, I am willing to flatter myself, in a Course of Time, many of the Black Officers may be formed to a Practice of Virtue. At all Events I will contribute my Endeavours to change this Man, or any other whom I may have voted into Office, as soon as I hear that he has been guilty of corrupt Practices.

Governor General.—I object to this Appointment, not having been left an Option in it.—I know not the Man, and therefore cannot give my Consent to his Appointment.

Resolved, that Ram Chunder Sien be appointed the Naib Duan to the Provincial Council of Calcutta; and that the following Letter be written to them.

(a) Vide supra, Page 1187.

To Mr. Henry Cottrell, President, &c. Revenue Council of Calcutta.

Gentlemen,

Having thought proper to remove Gonga Govind Sing from his Office of Naib Duan to your Board, we have appointed Ram Chunder Sein to succeed him therein.

We are, &c.

Signed

Warren Hastings,
J. Clavering,
Geo. Monson,
Rich^d Barwell,
P. Francis.

A P P E N D I X, N^o CLII.

Book 206, Page 450.

Extract of a Consultation of the 8th of November 1776.

Fort William, the 8th November 1776.

Rev. Dept.
Friday.

At a Council; Present,
The Honourable Warren Hastings, Governor General, President;
Richard Barwell, and } Esquires.
Philip Francis,

[Governor General.—I move that Cawn Jahan Cawn, the late Fouzdar of Houghly, and Gonga Govind Sing, the late Naib of the Khalsa and Dewan of the Calcutta Division, be restored to their Offices; and that Application be made to the Nabob for the Removal of the present Phozdar, Mirza Mohdy Nissar, and for the Re-appointment of Cawn Jahan Cawn.

Gov. Gen.
Motion in fa-
vor of Cawn
Jahan Cawn,
and Gonga
Govind Sing.

Mr. Francis.—I am against the Motion. The Offices are not theirs, and I know no Reason for the Removal of the present Possessors.

Mr. Francis's
Opinion.

Mr. Barwell.—I approve of the Motion.

Mr. Barwell's
Opinion.

Resolved, agreeably to the Governor General's Motion. (a)]

Agreed, That the following Letters be written to the Resident at the Durbar, and the Calcutta Committee of Revenue.

To Mr. W. B. Martin, Resident at the Durbar.

L. S. No. 252.

Sir,

Having thought proper to remove Mirza Mehdy Nissar Cawn from the Office of Phouzdar of Houghly, we direct you to inform the Nabob thereof, and to request that he will send us a Perwannah for his Recall, together with a Sunnud of Investiture for Cawn Jehan Cawn, whom we recommend to him to re-appoint to that Office. You will accordingly please to procure and transmit to us the usual Perwannahs to the Chiefs of the foreign Settlements and others, notifying the Appointment of Cawn Jehan Cawn to this Office.

We are, &c.

To Mr. Charles Goring, President, and Provincial Council of Revenue at Calcutta.

L. S. No. 253.

Gentlemen,

Having thought proper to divest Mirza Mehdy Nissar Cawn of his Office of Phouzdar of Houghly, we desire you will immediately receive from him the Charge of the Collections, which were entrusted to his Care.

We have also thought proper to remove Ramchunder Sein from his Office of Dewan to your Board, and have re-appointed Gunga Govind Sing to that Office.

We are, &c.

Signed at the End,

Warren Hastings,
Rich^d Barwell,
P. Francis.

(a) Vide supra, Page 1188.

A P P E N D I X, N^o CLII. (A)

Book 206, Page 455.

Fort William, the 12th November 1776.

Rev. Dept.
Tuesday.

At a Council ; Present,
The Honourable Warren Hastings, Governor General, President;
Richard Barwell, } Esquires.
Philip Francis, }

Extract of Fort William Revenue Consultations, 12th November 1776.

The Governor General recommends the following fixed Establishment for the Office proposed
in his Minute of the 1st instant.

Establishment for the Office.

Mr. David Anderfon, } Superintendants, at 1,200 Rupees each per Month	2,400
Mr. George Bogle, }	
Persian Translator	200
Writers	300
Office Rent	400
Candles and Petty Charges	50
	3,350

Native Officers.

A Peshkar (Gunga Govind Sing)	
A Naib	250
A Sherishtahdar	100
5 Persian Moherirs a 50	250
5 Bengal Moherirs a 40	200
2 Moonshies	150
2 Ditto	60
A Head Moherir for translating	100
2 Under Moherirs	80
A Mirdha	20
10 Peons	40
A Jemadar	15
10 Hircarrahs	50
2 Dufterbunds	10
2 Frahs	8
A Muffaulchy	5
A Jarro	3
Oil, Candles, &c.	30
Paper, Pens, &c.	100
	4,821

Occasional Aumeens and other incidental Charges ; these cannot be fixed nor estimated. He has affixed the Names of the Gentlemen whom he wishes to be nominated to the Superintendency of this Establishment, because he considers them as essential Parts of it, having made Choice of them as Persons endowed both with Talents, and Knowledge peculiarly adapted to the Duties assigned them, and on whose Dispositions he can entirely depend for their cordial Agreement with each other in the Discharge of them. He recommends Mr. Henry Vansittart to be the Persian Translator ; he also recommends, that the Office of Peshkar be assigned to Ganga Govin Sing, the Naib Dewan of the Khalsa, and that he be allowed 700 Rupees per Month for his Salary as Naib Dewan of the Khalsa only ; none having been yet allotted to that Station.

[The known Abilities of Ganga Govin Sing, will justify the Preference shewn to him in this Appointment. The Business in its Detail must be conducted by a Peshkar. The Gentlemen to whom the Governor General proposes to commit the Direction of it will think it no Derogation from their Characters, of which no Man can have an higher Estimation than he has, or a more perfect Reliance on their Integrity, if he expresses it as his Opinion, that the greatest Experience which can fall to the Lot of any covenanted Servants of the Company, will prove unequal to the minute Investigation of all the progressive Operations of the Revenue in this Country, without the Aid of that professional Knowledge which is possessed by the native Muttasaddies of Bengal, of whom Ganga Govin Sing is incontestably the First.

For the Reimbursement of the Charges of this Office, should the Amount prove so considerable as to require it, a small Fee may be taken on each Aumeelnama, or Cabulceat to be granted in the

the future Settlement, which will not effect the Jumma, nor be felt at such a Time by those who will be required to pay it.

(Signed)

Warren Hastings. (a)]

Mr. Barwell.—I approve.

Mr. Francis.—My Objections to the Measure itself have been stated at large. As they have been overruled by a Resolution of the Board, I shall make no others.

Resolved, That the Office be established, and the Appointments made as proposed by the Governor General. Resolution.

Ordered, That the Secretary advise Messrs. Anderson and Bogle of their Appointments.

Mr. Barwell delivers in the following Minute.

Mr. Barwell.—I assent to the Governor General's Minute. A Compilation and Digest of Materials whereon to form a new and permanent Settlement of the Provinces must be useful, and is, in my Opinion, unavoidable. The last Leases have furnished the Means which will give an Insight into the real Value of the Lands; but these Means are not yet in our Possession, and may still leave something for compleater Discovery, and for the Guidance of a Decision on which the Prosperity of an extensive Kingdom, for a considerable Period, is probably suspended; no Researches can be too minute, no Informations too voluminous. I see my own, and I see the Situation of every Member of Council to be equally delicate upon this important Affair; an Affair liable to be viewed in various and even opposite Lights, and to be canvassed in every Step of its Progress. The grand Object in which all our Sentiments unite, and to the Necessity of which we all subscribe, is a solid Establishment of the Revenues upon an abated Taxation; but it is not my Opinion, in support of Mr. Francis or of any other Member of Administration, that will impress a Conviction of this Necessity upon the Minds of those whose distant Situations debar them from all Possibility of personal Observation.

Mr. Barwell's Opinion on the Office for preparing Materials for the new Settlement.

My own Sentiments, it is true, are clearly for a Reduction of the Revenue, as absolutely requisite for the future Welfare of this Country; and while I heartily coincide with Mr. Francis in most of his general Ideas upon this Subject, so far as they clash not with the peculiar Customs of Bengal, I think they may well be reconciled to the Investigations proposed by the Honourable Governor, and that our Judgment in so interesting a Business should be formed upon the best Principles of Accuracy.

To set this Matter in the clearest Point of View, let us consider it from the Governor's Proposition for the Institution of a temporary Office. A new Settlement of the Provinces will be necessary upon the Expiration of the present Leases: We are unanimously agreed, that a fixed Valuation should take place in the Revenues, and that some Diminution should be made in the present Rents: Lastly, we propose that this important Settlement should be permanent. On such a Step, we would surely endeavour to convince the Company, whose Agents we are, and whose Prosperity is blended with that of this Country, that we have not negligently slumbered over their Interests, or omitted any possible Mode of ascertaining the true and ultimate Value of their Possessions. Nor is this all: We would convince them decisively, that no future Administration may have the smallest Opening to hint that deeper Researches might have produced a more equal and equitable System for the Natives, and a more advantageous Bargain for our Employers. Another good Effect to which we should turn our Thoughts is, that of rendering the Bulk of the People well affected to Government; an Attempt which can never succeed but in their steady Reliance on its Impartiality; and with all Deference to the high Authorities quoted by Mr. Francis, and in concurrence with them, I will venture to affirm, that an equitable Taxation is the great Desideratum, and should be the first Object of a good Government; and that such an Attention to the Welfare of the Peasant and the Manufacturer, is the Ground-work of a well regulated State.

The first Improvements of the Revenues, and Relief of the laborious Part of the Kingdom in France, were projected by the great Duke of Sully upon the same Principles, and brought to Effect by an Application of the very same Means as those now proposed by the Governor General. He commenced with a most extensive and arduous Collection of minute Details in that Branch; and, from mature Consideration of those detached voluminous Materials, detected every Species of Artifice and Fraud committed by the Farmers, and employed the Result of his Discoveries towards lightening the Burthen upon the Shoulders of the Commonalty.

We now wish to shake off all rival Adventurers, and, instead of farming, to fix the Rates of Lands with the several old Zemindars, wherever it can be done with a Probability of Success. This Mode of Settlement, though it has certainly many Advantages, is yet liable, under certain Circumstances, to very strong Objections, some arising from the Zemindar himself, as his Minority, or total Incapacity for Business, and some from the Nature of the Lands: Besides, as the present proposed System must preclude all Competition of Candidates for the same Lands, by

(a) Vide supra, Page 1189.

granting them to their hereditary Proprietors, it necessarily opens a large Field for Indulgence and Partiality, to which the former Mode of Settlement precluded all Access, by allowing the indiscriminate Tender of Proposals. For which Reason it is clearly my Opinion, that our Employers will but faintly co-operate with our Measures, or ratify our Decisions, if we appear to have hastily employed the Informations gained from the temporary Engagements, which they may possibly think imperfect, as Materials for our own more lasting Establishment, especially while we had in our Hands the Means of procuring more accurate Knowledge, and while we were timely warned by the first Member of the State to exert them.

Therefore, when we propose a more impartial, and at the same Time a reduced Taxation, the least we can do is surely to give the Company satisfactory Reasons for this Drawback upon their Income, and sufficient Evidence that the impoverished State of the Country loudly pleaded for such an Abatement. A Proposition of this Nature does not carry self-evident Conviction upon the Face of it, but must be supported by Argument, confirmed by Experience, and established upon Proofs, by which the present Excess of the Taxation may be made to serve as a Reason, and as the Authority for our Admission of a Decrease. The most probable Method of acquitting ourselves by these Proofs, is offered to us by the Governor General, in the Proposal of gaining the most accurate possible Accounts of the Payments actually made by the Husbandmen, exclusive of its being essential to the Relief which it may be necessary to give them, before Government can venture to expect any adequate Advantage from fixing the Revenue. Add to this, that there seems but small Occasion for doubting the Authenticity of the Materials to be procured; collateral Informations will always serve as a Check upon each other, while every Man is actuated by a separate and peculiar Motive, or so long as there remains a divided Opinion in the World.

I am likewise persuaded that Administration cannot have a more important Topic of Discussion, or Object of Action, than to define and secure the Rights of the People: And in this Country, where all territorial Property centers ultimately in Government, and where the Zemindar holds his own Lands but by a Pottah, the same Tenure by which his under Tenants holds them again from him, I think the public Eye should have a Watch upon those as well as the former, and that it would tend as much to the Interest of the State, as to the Satisfaction of the greater Number of Inhabitants, that all Pottahs should be equally well defined, and be guaranteed from all Violation with an equal Authority.

Personal Property ought as much to be sacred in the Pittance of the Poor, as in the Possessions of the Rich; and as I have said, "The Welfare of the Husbandmen and Manufacturer is the Groundwork of a well regulated State," it follows, that I deem it to be the first Object of this Government, to fence and secure the Ryotts against the arbitrary Power of their Zemindars; otherwise, no one Regulation we may resolve on can, in its immediate or remote Consequences, answer the beneficent Design for which it was formed. The Wealth of every Country is to be found in the Wealth of the Commonalty alone, especially in this Country, where the peculiar Manners and Superstitions of the higher Class, either influence them to secrete their Acquisitions, to dissipate it in religious Endowments out of the Provinces, or in the ostentatious Folly of giving daily Food and Subsistence to a Number of idle Dependants, who by such Means are totally separated from the Bulk of the People, and who must otherwise have been usefully employed in the Manufactures and Cultivation of the Country. I acknowledge the Task is extremely difficult and arduous; but unless the Rights of the common People are well defined and well secured, I am persuaded all our Speculations will only tend to enrich the Zemindars, and either lock up in their Hands a large Portion of the current Specie, or divert it to the most pernicious Purposes, and precipitate that very Decay we are endeavouring to guard against.

The Secretary lays before the Board the following Minute received from the General on the same Subject.

General Clavering.—I have perused with Attention the Governor General's Minute of 1st instant, and confess myself at a Loss for Words to express my Astonishment at such an Attempt to wrest out of the Hands of the Council so important a Branch of the Administration of this Country, as the Ordering, Management, and Government of all the territorial Acquisitions of the Kingdom of Bengal, &c. vested in them by the late Act of Parliament, of which I hold it a direct Breach, being a most illegal Usurpation of the Powers conferred by that Act upon the united Members of this Government, and, as such, I most solemnly protest against it.

If, to elude this Protest, it should be stated, that the Object of the Measure protested against is only to collect Materials for future Management, and not to usurp the Ordering or Management itself, let me ask; Why at this Time, when it is notorious that the Government of this Country is, in Fact, vested in the Governor General and Mr. Barwell exclusively, though nominally and descriptively in the Governor General and Council, that the Governor General should propose to have all Orders written in his own Name, and the Controul committed to his immediate Charge? Again; will not the Orders to be issued by the Governor General throughout the Provinces suspend the Action of all the other Orders given by the Governor General and Council, or their Delegates, the Provincial Councils, by virtue of the Independent Powers now required to be given to him? And will not the Existence of such Authority, unlimited both in Duration and Extent, deprive the other Members of Administration of the Power of taking any further Steps in the Ordering and Management of the Revenues for the Purpose of forming the new Settlement, although

General's
Opinion on
the Office for
preparing Ma-
terials for the
new Settle-
ment.

By the 21st
Article of the
Regulations of
the Commit-
tee of Circuit,
Orders are
to be sent
through the
Channel of the
Board of Re-
venue to the
Collectors.

although legally indivisibly conferred upon the united Body of the whole Council; and then, will not this Suspension, in Effect, amount to an Usurpation of a separate Management, or sole Controul, which I protest against?

Independant of this, the Plan of establishing an Office under the immediate and sole Controul of the Governor, in order to be furnished with accurate States of the real Value of the Land; or, in other Words, once more to investigate them for the probable Purpose of forming a new Settlement at the Presidency, to be executed by such Powers, and entrusted in the Hands of such Agents, as will be employed, appears to me incompatible with the Rules of the former Administration of the Revenue, with the Constitution of the Offices already established under the Presidency, and indeed, with every political Principle that should regulate a wise Government; in short, solely tending to disturb the Minds of the People, and to throw the whole System of the Administration of the Revenue into Confusion. All the Mischiefs of the Committee of Circuit will be renewed by the unjustifiable Hopes it will hold out, of acquiring Wealth by obtaining Farms, distributed under the Influence of this new created Office. The Country will flock to the Presidency, and Europeans and Natives will all crowd the Governor's Levees in Expectation of sharing a Part of the Plunder.

Article 3d. The Farms and Usages peculiar to each District, and the present and improveable State of their Lands, require a local Inspection; they cannot be known with any Degree of Certainty by remote Observations, or the interested and superficial Scrutinies of the Natives; a Part of the Administration itself being on the Spot, will run less Hazard of being deceived in Intelligence, or disappointed in their Investigations; they will be better able to hear and redress any Grievances which the Inhabitants may prefer to them, and to form such particular Regulations as may be necessary for the Exigencies of each District, or even to superadd others to those, which shall be generally and previously resolved on.

It is difficult to guess by whom a Project, so big with Mischiefs, could be devised. I am told the Natives, however, ascribe it to Cantoo Baboo, the Governor's Banyan.—He had been absent for more than a Year from the Presidency. He was no sooner returned than the Plan made its Appearance; 'tis true he is more interested than any Body in concealing the actual Collection of his Farms, and in secreting the Value of his Talooks, which he holds as an Inheritance.

Whether or not I have ascribed the Project to its proper Owner, and have accounted rightly for his Intention in it, it is most certain that it will be carried on and managed under his immediate Influence, and that he will have the Appointment of all the Native Officers under it.

The first obvious Measure of the new Office must be to establish their own Power, and that of their Agents, throughout the Provinces; and with what Moderation they will exercise that Power, countenanced and supported as they will be, I leave to Mr. Hastings's Knowledge of the Character of the People to determine.—He can well judge whether they are likely to be disinterested in taking the Mossul Accounts, and not shewing Favour where they are most rewarded. He can determine whether they are not likely to disturb the present Collections, and whether, in that Case, the Failure of the present Year's Revenue is to be imputed to the Measures of the late Majority, or to the Appearance of so many rapacious Agents in the Districts. I think it cannot be doubted but that, when it is so much the Interest of the Ryott to conceal his Property, that it is not likely he will withhold a Tribute to the Agent to secure himself against a perpetual Taxation.

The Governor General must know the Necessity there is of holding the Poonah in April for the new Settlement; and for that Purpose, that at least Two Months previous Notice ought to be given of the Intentions of Government in forming it; and he ought therefore to be aware of the Shortness of the Time, and how improbable it is that these Agents, even supposing they were not to be diverted from the Object of their Mission by the Honour and Lucre of their Employ, it will be for them to go through an accurate Investigation of the Accompts of each Village in such a short Period.

Upon a Supposition however that they had over-run the Country, and collected together the Accompts, such as they may be supposed to be under such Management, then there still remains the Inconvenience of concentrating in the Governor General all the Information which may be obtained by their Enquiries.

If the Eagle Packet, which the Company acquainted us would sail in June last, should arrive, and bring out Orders that should obstruct the Governor General in the Pursuit of his Plan, just at the Time when it may be ripe for Execution, the Council, unacquainted with the whole Plan, will neither be able to complete it, nor to adopt any other.

Next as to the Expence, if that can be allowed to be a Consideration, when so great a Benefit is in Contemplation, the small Part of it already fixed amounts to 5,000 R^s per Month, and for the Rest, the Governor himself does not even venture to throw a Guess at what it may amount to; but this he deems immaterial, as he readily obviates the Difficulty, by the old Plan of levying it upon the Country by a Mahtoote, which he concludes it will be able to bear, forgetting how far the Remissions he has lately found necessary to make of the whole Amount Balances of the Kishnagur Rajah, and others, will support that Opinion. But not to discuss a Point so evident, let me ask, whether any Payment from the Country instead of the Treasury can be a Saving to the Company, one being supplied from the other, and both equally their Property?—But Arguments upon Savings are vain, when the Necessity of an Expence is so urgent as in the present Instance, Having no Establishment of local Agents already in Pay and Authority, from whose long Residence and Experience we can expect the required Information, it follows, that new Powers and new Expences must be framed to effect it.

Article 15th. Regulations. All Mahtoote to be abolished.

By the 7th Article of the Proceedings of the Committee of Circuit, the following Offices are to be established for conducting the Business of the Khalsa according to these Regulations.

1st. Roy Royan's Office.

To this Office all Accounts, Statements, and Papers whatever are to be first transmitted, and from thence distributed to the proper Office, after having been received by the superintending Member of the Khalsa, and the Roy Royan.

And had the Committee of Circuit (whose Regulations the Court of Directors have enjoined us to consider as standing Orders) not appointed a Roy Royan, a Superintendant of the Khalsa, and an Accomptant General for the Purpose of digesting, and reporting upon all Mossulil Statements and Accounts, the Governor General might have urged, that the Board being inadequate to the Labour of digesting them, a new Office was necessary.

I will only add, that, by the present Plan, all former Arguments of the late Majority against the Committee of Circuit stand not only confirmed, but redoubled by this Self Condemnation.—What the penetrating Eye of the most experienced and oldest Servants (all Members of the Council, with the Governor at their Head) themselves upon the Spot, with the whole Power of Government in their Hand, could not attain a true Insight of, and this since corrected, and discussed by Five Years Collections, is yet to be sought for, and now to be expected, at the Distance of some Hundred Miles, by Two Junior Servants, One of whom is barely out of his Writership, above One Year of which he was absent from the Country.

If a new Investigation is now necessary, I can see no Point of it that cannot be as effectually compassed, and even much more so, by the Provincial Councils; a natural unalarming Channel, without Expence, and without any unnatural Medium, or unconstitutional Authority—Whereas, the new Plan is directly the contrary, and will possibly be totally thwarted (at least in the Attainment of any Good) in the very first Outset, by the universal Alarm, so excentric a Motion will create, and must continue to cause.

Mr. Francis has more fully answered the Particulars, wherein chiefly coinciding, I forbear Repetitions, excepting to the Circumstance of the Pottahs, upon which I will only say, that if they have not yet been issued, although ordered Five Years past, the Governor General must look to himself for the Blame; for had he exerted his Authority, when the Committee was upon the respective Spots, or had he not by himself, and the Influence of his executive Powers, and the Counteractions of his Dependants, thwarted our Attempts to effect it, they would not now remain to be discussed in a new Plan; and, considering the present Constitution of the Government, I cannot, with Mr. Francis, flatter myself with Hopes of Success in the Accomplishment of our late Orders to Burdwan upon this Subject.

In one Point further I differ with Mr. Francis; my Objections to this Measure not depending on Opinion, but being made directly to its Illegality, I cannot strain my Sense of Duty to promise, as he does, that I will support it when it is resolved to be carried into Execution.

[In the Appointment that the Governor General has made of Officers to fill the new Office, he has very particularly set forth the Merits of Gunga Govind Sing, whom he had, but a few Days before, restored to his Office of Duan to the Calcutta Committee, as if the Office of Right belonged to him; it must be remarked however, that the Governor General has been very guarded in not adding official Probity in the Encomiums which he has so liberally given to him; it is very well known that he was dismissed from his Office on an Accusation of Cumaul ul Deen Cawn, whose Testimony the Governor General cannot but admit, particularly as the Fact has been established in the Supreme Court, on the Trial of Mr. Fowke, that he Gunga Govind Sing had taken from him Twenty-two thousand Rupees collusively for certain Purposes, and for which he was to allow Comaul ul Dien to run a certain Quantity of Salt. (a)]

As the Duties of the new Office must necessarily engage the whole Time of this Minister, it would have been reasonable when the Governor General thought proper to appoint him Peshcar at the Khalsa, with a Salary of Seven hundred Rupees a Month, that he would have been pleased to have taken into Consideration, that it will be impossible for this same Man to perform so many various Duties, together with those belonging to his Office of Duan to the Calcutta Committee; which Office will probably be totally neglected if some other Man is not appointed to superintend it.

The Governor General delivers in the following Reply to Mr. Francis's Minute of the 5th instant.

Governor General.—I am thankful to Mr. Francis for the Promise which he has given me of his Assistance in promoting the Arrangements which may be formed for the new Settlement, even though they may not be such as he approves. After such an Assurance, even his Objections to the Office which I have recommended for that Purpose, have a Claim to my Acknowledgments; and I hope to benefit by his Assistance, more cheerfully given, when he shall discover that our Objects are the same; and that though we do not agree in our Opinion of the Means which I have recommended, yet the Difficulties which he apprehends in the Execution of them, are not only surmountable, but such as have always yielded to the same Mode of Investigation, constantly and successfully practised under the Mogul Government.

(a) Vide supra, Page 1189.

When I recommend the Institution of an Office for compiling the Materials which were necessary for the new Settlement, I meant no more than to shew the Necessity of it, and to propose the ultimate Objects of its Researches. It was as foreign from my Purpose, as it would have been premature, to mark out every Stage of its Progress, which, from the Nature of it, must be subject to Variations, or to determine either the precise Mode, or Amount of the Settlement, which it was the professed Design of this Investigation to ascertain.

For the Satisfaction however which Mr. Francis requires, I will endeavour to give him a fuller Explanation of the Design of the Office which I have recommended, and of the Detail of Business which is to be, or may be, assigned to it.

I have already said, that the general Design of it was to obtain an accurate State of the real Value of the Lands, as the only Ground Work on which the new Settlement could be constructed; I mean, on which it could be constructed, so that the Burthen of the Public Revenue should rest with an equal Weight upon the whole Body of the People.

On this Subject Mr. Francis's Minute contains two Propositions.—First, that the Inconveniences of an unequal Assessment ought not to be regarded; and next, that those Inconveniences do not admit of a Remedy.

More used to the Practice of Business than to Speculation, I beg to be excused from discussing these Propositions as general and abstract Questions; and instead of considering them as Principles which are equally applicable to any Country, I wish to confine them merely to the Revenue of Bengal.

The Opinions of Montesquieu, Sir James Stewart, and Doctor Smith, which are produced to shew that an unequal Assessment is attended with few or no Inconveniences, may be just as to those Countries where the Land Tax bears but a small Proportion to the Amount of the Produce; and any Attempt to alter the Proportions of a Land Tax which have been established by ancient Custom might, as they suppose, give Rise to those Discontents, which, amongst a high spirited People, every Innovation is apt to excite; but the Case is very different in Bengal.

Let us suppose, for Instance, that in England the Proportion of the Rent of Land taken by Government is a Fifth Part, and in some Places, from an Inequality in the Assessment, amounts only to an Eighth Part.—In the First Case the Proprietor after paying the Tax will have Four Fifths or Sixteen Shillings in the Pound, and in the last Seventeen Shillings and Sixpence, to himself. But in Bengal Nine Tenths of the Nett Produce, or Eighteen Shillings in the Pound, are generally supposed to belong to Government, and the remaining Tenth to be the Property of the Landholder; or in other Words, a Zemindar whose Land produces 1,00,000 Rupees pays 90,000 to Government, and has a Right to retain the remaining 10,000 to himself; but should this Land happen to be rated at 1,05,000 Rupees, or only One Twentieth Part above its Value, then instead of 10,000 Rupees, the Possessor would receive only 5,500 Rupees, or little more than One Half of his just Income; while another Man who inherits a Zemindarry of equal Value, but which is reputed to be worth only 95,000 Rupees, or One Twentieth Part under rated, will instead of 10,000 Rupees enjoy an Income of 14,500 Rupees. Thus the Inaccuracy of a Twentieth Part in the Valuation, more or less, will render the Estate of one Zemindar almost Three Times more profitable to him than that of another, whose Lands are of equal Value; and this operates not only as an Inconvenience, but as a heavy Oppression.

It is easy to shew, that the unequal Valuation of Lands in Bengal is productive of this Evil, and that while some Landholders, after paying their Rents, retain enough to live in Ease and Affluence, others are reduced to Beggary, and unless the Mercy of Government interposes to save them, their Estates are sold to make good the Portion of Revenue which has been arbitrarily assessed upon them. The Truth of this Fact is established by the Disposal which has been made of Zemindarries on the Division of Dacca, by the Sale which was proposed of the Rajah of Nuddea's Lands, by the Number of wealthy Farmers who have been ruined in the Bahar Province, and by the Sale of Talooks lately made by the Council at Moorshedabad.

Nor is any Alteration in the Assessment likely to produce Discontents, because it will be no Innovation. The ancient Tumar and Tuckseem, or Distribution of the Land Rent which was formed about Two hundred and twenty Years ago, has long since ceased to serve as a Rule: Under the old Government, this Distribution was annually corrected by the Accounts, which the Zemindars and other Collectors of the Revenue were bound to deliver into the Office of the Canongoes or Kings Registers, of the increased or diminished Rents of their Lands, and of the Amount of their Receipts.—But the Neglect of these Institutions, the Wars and Revolutions which have since happened in Bengal, the inundations of Rivers, the Increase of Cultivation in some Parts of the Province, and the Decrease in others, and the unequal Depredations of the Famine, have totally changed the Face of the Country, and rendered the Tumar Rent Roll a mere Object of Curiosity. The Land Tax has therefore been collected for these Twenty Years past upon a conjectural Valuation of the Land, formed by the Amount of the Receipts of former Years, and the Opinions of the Officers of the Revenue; and the Assessment has accordingly been altered almost every Year.

Having thus shewn that the present Assessment is unequal, that the Inequality is productive of great Evils, that it is fluctuating and annual, and that therefore any Alteration in the Distribution of

of it, is not likely to occasion Discontents, I hope that Mr. Francis will see with me the Expediency and even Necessity of obtaining an accurate State of the Value of the Lands, to enable us to lay the public Revenue with an equal Weight throughout the whole Province. Considerations of the same Kind, though not so weighty as those I have mentioned, induced the most free People in the World to adopt a similar Measure, and in the Year 1692 all the Lands in England were valued anew.

Mr. Francis's Second Proposition is, that the Inconvenience of an unequal Assessment is not capable of a Remedy, because it is impossible to obtain an accurate Valuation of the Lands. I confess the Attempt is not unattended with Difficulties; but as I have been led to propose it from a Conviction of its Necessity, I trust, if I am supported by the Board, to be able, in a great Measure, to surmount them. I will not pretend to fix with Precision the Means by which this Design is to be prosecuted. These must, in a great Measure, arise out of the Business in its Progress; but by pointing out some of the principal Sources from which I expect to derive Materials, I hope to shew that the present Juncture is peculiarly favourable to the Attempt, and that the Work is not undertaken without a fair Prospect of Success.

An accurate Valuation of the Lands is to be made either by an actual Survey and Measurement, or from the Accounts of the Land Rents. The first Mode is too tedious, expensive and uncertain to be adopted. I would propose to make Trial of the second. The Accounts of Revenue in Bengal are kept with a Regularity and Precision unknown in Europe. They are drawn out, I understand, nearly on one uniform Plan, and are balanced and adjusted at fixed Periods. A separate Account Current (or Kurcha) is kept for every Reiat or Tenant, in which the different Articles which compose his Rent for one Year are stated on the one Side, and the Payments which he makes are entered on the other. The Whole of these Accounts are afterwards annually digested into Abstracts, which contain a particular State of the Rent, the Receipts and the Arrears of each Village. The Abstracts of all the Villages form the Pergunnah Accounts, and the general State of the Rent of the Zemindarry or Capital Division, is composed of the Aggregate of the Accounts of the Pergunnahs. In order to convey an Idea of the distinct and circumstantial Manner in which these Accounts are kept, I have annexed Translations of the two first, viz. that of a single Reiat, and that of a Village: It will be unnecessary to produce Specimens of the two last: all these are called Mufussil Accounts.

The History which I have given of these Accounts will serve, I hope, to redeem their Character from the Imputation of being loose, confused, and intricate, and shew, that if we can succeed in procuring them, they will furnish us with ready formed Abstracts of the actual Collections, which will require only to be compared. For this Purpose it will not be necessary to examine the Accounts of every Reiat, nor of every Village. The inferior Accounts are useful only as Checks to the greater. From the regular Process in which the Whole are formed, it will be seen how easily the Falsehood of any Account may be detected, since it is impossible to falsify the Sum Total of a Pergunnah, without falsifying all the Parts of it, which of Course will differ from those of each Village; and those again if forged will be corrected by the Account Currents of the Riats. Thus the Fidelity of the greater Accounts when suspected, may be easily tried by a Reference to the subsidiary Accounts, which can hardly be falsified, as it is almost impossible to join in one Combination so many People as must be concerned in it.

All these different Accounts are publickly kept in their respective Cutcherries. It is by them that the Rents are collected, and they are always delivered over to such Person as has the Charge of collecting them, whether Zemindar, Sezawul Wadadar, or Farmer. I am sensible that to obtain the original Accounts of the Rents of every Part of Bengal will be a very difficult Task; for the inferior Zemindars will, as Mr. Francis has observed, probably use every Artifice to conceal the Accounts of their Rents, or perhaps even attempt to fabricate them. But this in the large Divisions, for the Reasons which I have already given, will be almost impossible; besides as the Farmers are bound by their original Engagements to deliver to Government an Account of their Collections, as the Custom of the Country requires that they should give up the Mufussil Accounts at the Expiration of their Lease, and as they have little Interest to withhold them, since they must yield up the Farms at the End of the Year, the present Juncture is more favourable for procuring a true Valuation or Hustabood of Bengal than any other. It would be almost impossible to form it afterwards, in the Event of the Lands being restored to the Zemindars; and thus one of the great Objects of the Five Years Settlement, the Discovery of a Rule for an equal Assessment, would be lost.

To collect these different Accounts, and to digest and methodize them for our Guidance in forming a new Settlement, is one of the principal Objects of the temporary Office which I have proposed.

I am sensible that it would be a far more easy Task to prepare the Materials for a new Settlement in the Manner which Mr. Francis proposed, by taking the Accounts of the actual Receipts of Rent for Three Years past, and correcting them by the Opinions of the Provincial Councils, on such Districts as have been either favoured or over-rated. But although I consider these as useful Informations, I do not think that we can by them alone ascertain the real Value of the Lands, or safely make them the only Grounds of the future Settlement of the Revenue. Many of the Lands have suffered by Drought, Inundations, or other temporary Calamities, which, though

though affecting the immediate Collections, cause no Diminution in their real Value. In some Instances the Rents have been completed by Loans, or made up from the private Fortunes of the Landholders: In other Places they have been enabled to fulfill their Engagements by oppressive Exactions. The Value of some Lands on the contrary have been fully equal, or even superior to the Rent assessed upon them; but the Collections have fallen short through the Neglect or Incapacity of the Farmer, or Zemindar, or have been received and dissipated in idle Expences, or been embezzled by the Collectors. In each of these Cases, and every District in the Province without an Exception is liable to one or other of them, the actual Receipts of Government would prove a false Estimate of their Worth, and often widely remote from it: And if a Settlement were formed upon such a Principle, what would it be but to hold out a Reward to Fraud and Dissipation, to encourage the Zemindars and Landlords to keep back their Payments, as the Means of diminishing their Rents, and to punish Punctuality by loading it with a full Share of the Assessment.

But, to correct the Irregularities of an Estimate constructed upon such uncertain Grounds, the Opinions of the Provincial Councils are thought sufficient. Now these must be formed either on Materials such as I have described, or on the Opinions of their dependant Officers; the former would be useful, and spare the Labour of further Researches; the latter, if the Evidence of Accounts can be procured, ought not to be admitted as Authority in a Matter of such great Importance, and in which an Error in the Valuation of the Land, even of a Twentieth Part, may reduce an antient Family to Beggary, or double the Income which it formerly enjoyed. Surely it will not be urged as an Objection to Official Accounts, that they may be fraudulent, and yet proposed to take private Opinion for Authority. The Forger of false Accounts is liable to the severest Penalties, and those Accounts are liable to Detection; but the Errors of Opinion are always difficult of Conviction, nor has any Government ever devised a Punishment for those who maintained them.

To elucidate and support many of the Arguments which I have above used, I will only state One Case.

At the Close of the last Bengal Year, several Talookdars, or petty Landholders, in the Neighbourhood of Moorshedabad, fell largely in Arrears in the Payment of their Rents, and their Lands were sold to make good the Deficiency: Some of these Families had enjoyed their Estates for above an hundred Years. The Board, knowing that the Revenue is unequally assessed, and in some Places beyond the Abilities of the Proprietors, wrote to the Provincial Council at Moorshedabad, to know whether the Estates of these Talookdars had been really over-rated, or whether the Arrears were to be attributed to Neglect or Mismanagement. They have lately returned an Answer, with Accounts of the Rents, Receipts, and Arrears of all these different Talooks, by which it appears that the Rents had in general been paid with much Regularity for the Three preceding Years, but had fallen in Balance during the last. One of the Talookdars (Shezadpoor), whose annual Rent is about 15,000 Rupees, had last Year paid no more than 4,000 Rupees in Part of it. The following is an Extract of the Answer to our Enquiries as to the Causes which had thrown these Talooks into Arrears.

“How far these Balances have been owing to the Neglect and Mismanagement of the Proprietors, or to the Lands having been over-rated, it is not in our Power accurately to determine; but from the Collections having been regularly kept up for Three Years, and falling so much in Arrears the Fourth, it affords Room for supposing that the Complaints of the Zemindars of the Drought of the Season were not without Foundation, and this might be the Cause of that Year's Deficiency.”

It appears therefore, that the regular Payment of Rents for Three Years is no Proof of the Proprietor's Ability to continue to pay the same Rent; that if he falls in Arrears his Estate is sold; and that a Provincial Council, of which both the English Members and the native Officers in Point of Abilities yield to none in Bengal, are unable to say whether any particular District has been favoured or over-rated; for if it is not in their Power to give an Opinion of the under or over Valuation of the Rents of an Estate in their own Neighbourhood which had been sold, and the Rent of which amounts only to 15,000 Rupees, how can we expect exact Reports concerning the Rents of the Whole of their Division, which amounts to Fifty Lacks of Rupees. The Truth is, that it is impossible to form a just Judgement of the Value of Lands, and consequently of the Revenue which they should pay, but by an Inspection of their Mofussil Accounts.

But admitting that the Receipts of Revenue, and the Opinions of the Provincial Councils should appear to us satisfactory Grounds for establishing a fixed Assessment, yet the Concurrence of the Zemindar also will be necessary. Suppose the Case of the Talook abovementioned, Shazadpore; we offer to fix the Rent at 15,000 Rupees; the Possessor declares it to be over-rated. Upon what Grounds can we compel him to subscribe to our conjectural Valuation? or how can we admit his Pleas without examining them? Should we however persist in dictating our own Terms, the Proprietor will very probably accede to them like the Rajah of Nuddea, in the Dread of losing his Talook, which, if unequal to the Assessment, must afterwards be sold, not for any Crime or Fault of the Proprietor, but for the Despotism of Government in exacting from him what he had not to give.

If the Commands and Exigencies of the Company will admit of it, I shall be ready to join in lowering the Revenue; but the peculiar Necessities of this Government will not perhaps allow of a considerable Diminution of the Rents; and whatever it may be, it will be felt as a Relief only according to the Distribution of it, and the Manner in which it is proportioned to the State and Abilities of those who are to pay it.

I concur entirely with Mr. Francis in his Arguments against raising the greatest possible Revenue from Bengal, by destroying all the intermediate Orders of Men between the Ruler and the Cultivator. But as my Object in endeavouring to procure an accurate Account of the Rents is only to make an equal Distribution, and has no kind of Connection with the Proposition of raising the largest Revenue, nor with that of destroying the intermediate Orders of Men, I imagine it is unnecessary to follow Mr. Francis through all the abstract Reasonings which he has introduced on Subjects so remote from my own Intentions.

Besides the immediate Business of the proposed Office, I have recommended, as a second Object of its Researches, the better and more effectual Regulation of Pottahs for the Security of the Riats in the perpetual and undisturbed Possession of their Lands, and to guard them against arbitrary Taxations. The Words, 'perpetual Possession,' and 'their Lands,' which may be mere Inaccuracies of Expression, for they were not meant to convey the Idea of any positive or exclusive Right of Possession, have been noticed by Mr. Francis as contradictory to the Rights of Property which are vested in the Zemindar. I shall not here attempt to account for the Distinctions of Property as they are understood in this Country; it is sufficient for me to observe, that while the Riat pays his Rent, the Zemindar has no Right to dispossess him, nor can the Zemindar by any legal Right exact a higher Rent from him than his Pottah prescribes.

Mr. Francis seems to suppose, that there is no Necessity for the Interposition of Government between the Zemindar and the Riat. He observes, "that if they are left to themselves, they will soon come to an Agreement, in which each Party will find his Advantage." This would be a just Conclusion, if the Zemindars were all capable of distinguishing what was for their Advantage: But it is a Fact which will with Difficulty obtain Credit in England, though the Notoriety will justify me in asserting it here, that much the greatest Part of the Zemindars, both of Bengal and Bahar, are incapable of judging or acting for themselves, being either Minors or Men of weak Understandings, or absolute Idiots. This Circumstance, and the consequent Oppressions which are exercised by those who act for them without Interest in the Prosperity of the Zemindary, renders it necessary to provide for the Security of the Riats by Checks and Regulations. It is to be observed also, that there are two Kinds of Riats. The more valuable are those who reside in one fixed Spot, where they have built themselves substantial Houses, or derived them by Inheritance from their Fathers. These Men will suffer much before they abandon their Habitations, and therefore they are made to suffer much; but when once forced to quit them they become vagrant Riats. The vagrant Riats (as Mr. Francis observes) have it in their Power, in some Measure, to make their own Terms with the Zemindars. They take Land at an under Rent, hold it for one Season; the Zemindar then encreases their Rent, or exacts more from them than their Agreement, and the Riats either desert, or, if they continue, they hold their Land at a Rent lower than the established Rate of the Country. Thus the ancient and industrious Tenants are obliged to submit to undue Exactions, while the vagrant Riats enjoy Lands at Half Price, which operates as an Encouragement to Desertion, and to the Depopulation of the Country.

The general Subject of Pottahs, and the Abuses and Oppressions arising from their present Uncertainty, and the Variety of Articles that compose the Riats Accounts, have been often Matter of just Complaint; and I believe every Member of the Board is satisfied that they require to be reformed. All that I now propose is to collect the Materials of Information on this Subject, to be laid before the Board for their future Determination on the most effectual Means of regulating the Pottahs. At present I am not prepared to propose a complete Plan, and decline giving a premature and partial Opinion, while I am professedly seeking for the Grounds to determine it.

Signed at the End of the Consultation,

Warren Hastings,
J. Clavering,
P. Francis.

A P P E N D I X, N^o CLIII.

Book 228, Page 227.

Extract of a Consultation of the 16th of February 1785.

Fort William, the 16th February 1785.

At a Council; Present,

The Honourable John Macpherson Esquire, Governor General, President;

and

John Stables Esquire.

Rev. Dept.
Wednesday.

[(a) The Secretary lays before * the following Minutes, and Papers accompanying them, from * Sic. in Orig.
the late Governor General.

The Governor General.—The Regret which I cannot but feel in relinquishing the Service of my Honourable Employers would be much imbibited, were it accompanied by the Reflection that I had neglected the Merits of a Man who deserves no less of them than of myself, Gunga Govind Sing, who, from his earliest Youth, had been employed in the Collection of the Revenues, was, about Eleven Years ago, selected, for his superior Talents, to fill the Office of Dewan to the Calcutta Committee. He has, from that Time, with a very short Intermision, been the principal native Agent in the Collection of the Company's Revenues; and I can take upon myself to say, that he has performed the Duties of his Office with Fidelity, Diligence, and Ability. To myself he has given Proofs of a Constancy and Attachment which neither the Fears nor Expectations excited by the Prevalence of a different Influence could shake, and at a Time too when these Qualities were so dangerous, that far from finding them amongst the Generality of his Countrymen, I did not invariably meet with them amongst my own. With such a Sense of his Merits, it is natural that I should feel a Desire of rewarding them; for Justice, Gratitude, Generosity, and even Policy demand it. And I resort to the Board for the Means of performing so necessary a Duty, in full Confidence that as those which I shall point out are neither incompatible with the Company's Interests nor prejudicial to the Rights of others, they will not be withheld from me. At the Request therefore of Gunga Govind Sing, I deliver the accompanying Darkhafts, or Petitions, for Grants of Lands lying in different Districts, the total Jumma, or Rent, of which amount to Rupees 2,38,061 : 12 : 1. The Petition marked A, is presented in the Name of his Trustee Rhada Gobind Ghose, and solicits a grant of Lands which are now totally vacant; the annual Rent now received by Government from those Lands is 75,533 : 6 : 10; Gunga Govind Sing offers to pay the same Rent, with a Peishcush, or Fine, of Sicca Rupees 28,000. The Petition marked B is presented in the Name of another Trustee, named Bridjoo Kiffore Ghose, and is for Lands which, though occupied, have no legal Owner; the annual Rent now payable to the Company for those Lands is 92,528 : 4 : 15. He engages to pay the same Rent, with a Peishcush, or Fine, upon receiving the Sunnud, of Sicca Rupees 27,000 : 0 : 0. The Third Petition, marked C, requests only a Sunnud for Lands which he has actually purchased in the Name of his Trustee Rhada Gobind Ghose, of the Persons, and upon the Terms, specified in the several Papers annexed to that Petition, and marked 1, 2, 3, 4. These Lands, whilst possessed by their late Owner, yielded to Government a Revenue of about Seventy thousand Rupees, and they will continue to do the same in the Possession of Gunga Govind Sing.

16th February,
Minutes of the
late Gov. Gen.
laid before the
Board by the
Secretary.

Governor General's Minute
with Petitions
for Sunnuds
to be granted
Gunga Govind Sing, &c.

For some of these Lands he had, during my Absence from Calcutta, presented Petitions to Mr. Wheler, who referred them to the Committee of Revenue, where they were examined and approved, but have never yet received the Confirmation of the Board. For the Lands which he has actually purchased, I presume, there cannot be the smallest Objection to give him a Sunnud; nor do I suppose that the Board will hesitate to give him Sunnuds for those comprized in the Petition marked A, since they are, to my own Knowledge, vacant, and confessedly therefore, by the Laws of this as well as of most other Countries, in the absolute Gift of Government. These, if not bestowed on Gunga Govind Sing, will probably be granted to others much less deserving of them. The Lands included in the Petition marked B, though no Person has a legal Claim to them, are not without immediate Occupiers. Possession gives the Appearance of a Title which the Board will not perhaps chuse to set aside without Investigation; and upon this Petition therefore I shall not urge an instant Decision.

That I may not be considered as requesting, even in Behalf of a Man who has so long and faithfully served the Company, and who has consequently some Claims upon their Justice and Generosity, an Indulgence which can in the smallest Degree prejudice their Interests, I beg Leave to repeat, that these Grants can be attended with no Loss to Government; for he engages to pay the utmost annual Rents which the Lands have ever yet produced, besides a Peishcush, or Fine, upon his receiving the Sunnuds, of Fifty-five thousand Rupees; the Company consequently, in-

(a) Vide supra, Page 1191.

stead of losing by the Grants which Gunga Govind Sing solicits, will not only gain the Piescuth, or Fine, but will ultimately benefit in the superior Cultivation which the Lands themselves will receive from a Possessor, in all Respects so well able to improve them.

Warren Hastings. (a)]

(A)

Durkhaut of Rada Govind Gafe for the Zemindary of Pergunnah Sultanabad, Pergunnah Tumlook Nine Annay, and Pergunnah Boggrie.

These Three Pergunnahs are without Proprietors, their Revenues are collected Khas by Government. If your Honourable Board will grant me the Zemindary of them, I agree to pay Twenty-eight thousand Rupees to Government as a Nuzerana, upon receiving the customary Sunnud: I will also yearly pay the public Revenue, agreeable to the present Bundbust, under the Condition, that upon my paying the full Revenue of one Year, the Settlement will be renewed with me the ensuing Year on the same Terms, and so on from Year to Year. With regard to the Sakt in said Mehals, I shall obey whatever Orders or Regulation shall be issued by the Government.

			Jummah.		Nuzzeranah.
Sultanabad	1191	—	8,301 : 4 : 0	—	9,000
Tumlook 9-16ths	1191	—	53,822 : 3 : 10	—	15,000
Boggrie	—	1191	13,409 : 15 : 0	—	4,000
Total Jumah			75,533 : 6 : 10	—	28,000

(Signed)

(B)

Durkhaut of Bridjoo Kiffore Gafe for the Zemindary of Pergunnah Homnabad, Six Anna 5 Gundaes—Pergunnah Tumlook Seven Annas, and Pergunnah Atteah Four Annas.

As Gs

The Pergunnah Homnabad 6 5 is a Khas Mehal without any Proprietor; Pergunnah Tumlook 7-16ths has been taken Possession of by one Annundnarian, upon the Demise of the late Zemindar Suntore Preats, without any legal Right of Authority from Government. The Pergunnah Atteah 4-16ths was the Zemindary of Shaw Nowaze, who died without Child, or Brother or Sister; upon his Death one Alyar took Possession of the Zemindary without any legal Title thereto, or being authorised by Government, and in this Manner continues to possess it. If your Honourable Board will grant me the Zemindary of these Pergunnahs, I agree to pay Twenty-seven thousand Rupees Nuzzeranah upon receiving the customary Sunnuds. I will also yearly pay the public Revenue, agreeable to the present Year's Bundbust, under the Condition that, upon my paying the full Revenue of One Year, the Settlement on the same Terms and Conditions will be renewed with me for the Year ensuing, and so on from Year to Year. With regard to the Salt in said Mehals, I shall obey whatever Orders or Regulations shall be issued by the Government.

			Jumah.		Nuzzeranah.
Homnabad	1191	—	31,600 : 0 : 0	—	10,000
Tumlook 7-16ths	1191	—	48,730 : 4 : 15	—	13,000
Atteah 4-16ths	1191	—	12,198 : 0 : 0	—	4,000
			92,528 : 4 : 15		27,000

(Signed)

(C)

Petition of Rada Gobind Gafe.

Having purchased Pergunnah Salbarre, &c. Habillee Penjirah from the Zemindar, I pray that a Zemindary Sunnud may be granted me, agreeable to the Petition of Rance Seresettie, and that the said Mehal may be separated from the Zemindary and made Huzzovree.

(Signed)

C. I.

Petition of Rance Seresettie, Mother of Radanaut Raja of Habillee Penjirah.

The Zemindary of Habillee Penjirah having suffered so much during the Farm of Rajah Deby Sing, that the present Year's Revenue could not be realized without selling Part of the Lands, my Son Radanaut, by my Advice and Concurrence, and by the Advice of and Concurrence of Jankiram Duan, sold Pegunnah Salbarry, &c. and the Price was paid to Government as Revenue by Rada Govind Ghose my Sister's Son:—I therefore pray your Honourable Board will be pleased to order a Zemindary Sunnud, in the Name of Rada Gobind Ghose, for the abovementioned Mahl; and that if the above named Ghose shall apply to have said Mahl separated from the Zemindary, his Request may be granted.

- C 2. Whereas Pergunnah Salbaree, &c. in Sircar Tajepoor in Chuckla Ghoragaut, a Khalsa Mehal, is registered in the Toomary Rent Roll at 53,755 : 2 : 7 : 3, and composes a Part of my Pergunnah Havalee Penjirah; and whereas the Mehals are annually suffering from the Desertion of the Ryots, to so great a Degree as to render all my Efforts to keep the Lands in Cultivation ineffectual, and as in consequence of this, a great Deficiency has arisen in this Revenue, I, Maha Rajah Radanaut, who am Zemindar of Havalee Penjirah, &c. of my own free Will and Accord, and without Compulsion or Restraint, have sold all the Mal and Sayr, the Hasiel and Putteet Lands, the Junguls and Bunjer, the Julkers and Bunker, the Garden, Tanks and Trees of every Kind, belonging to, or contained in said Mehals, as particularized below, exclusive of the Dewoter, Bermooter, Perun, Fukeraun, &c. Bazee Zeemin, to Rada Govind Ghose, the Son of Bubram Ghose and Grandson of Nawnit Ghose, in consideration of the Sum of 53,755 Sicca of good and lawful Money, being at this Time the full Value of the above Mahals. Moreover, I have received the above Sum in ready Money from the above mentioned Persons, and paid it into the Government's Treasury in discharge of the Balance of my Zemindary.

I therefore by this Deed agree, that the abovementioned Persons do take Possession of these Mehals, which shall be separated from the Tahud of my Zemindary, and that after causing them to be registered at the Sudder as their own Talooks, they pay the full Revenues thereof to Government; they may dispose of them to their Heirs from Generation to Generation, or alienate them by Deed of Sale, or in any other Manner they may think proper.

From this Time neither I or my Heirs have any Claims to or Concern in these Mehals. In Confirmation of which I have executed this Bill of Sale, that it may be produced when Occasion shall require.

				Jumma.
Perg ^a Salbaree in Sircar Tajepore in Chuklah Ghoragaut, 1 Mehal	—	—	—	47,149 9 13 0
Perg. Bunkut, 1 Mehal	—	—	1,332 14 1 2	
Perg. Booky, 1 Mehal	—	—	532 11 15 0	
Perg. Futtehpoor, 1 ditto	—	—	3,296 0 0 0	
P. Poofsargown, 1 ditto	—	—	1,443 15 7 3	
				6,605 8 4 3
				53,755 2 7 3

- C 3. I Maha Rajah Radanaut, who am Zemindar of Pergunnah Havely Penjirah, having sold Pergunnah Salbarre, &c. in Sircar Tajepoor, belonging to Chuckla Goragaut, a Khalsa Mehal, which is registered at the Toomary Jumma of 53,755 2 7 3, of my own free Will and Accord, to Rada Gobind Ghose, the Son of Bulram Ghose, and Grandson of Nawnut Ghose, for the Sum of 53,755 S^a of good and lawful Money. This is to certify that I have received the above Sum in ready Money, and have paid it into the Company's Treasury in discharge of the Balance of my Zemindary.—In Confirmation of which I have given this Receipt, that it may be produced when Occasion shall require.

C 4. Translation of a Bengal Receipt.

Received of Radanaut Ghose the Purchaser, in the Bank of Sobaram Paul, the Sum of Sicca Rupees Fifty-three thousand seven hundred and fifty-five, being the Amount Sale of the Pergunnah Saulbarry, &c. Sircar Tajepoor dependant in the Chucklah of Ghoragaut, &c. Dated 25th Jeyt 1191.

S^a R^a 53,755

Seal.

(Signed)

Sree Maha Raja Radanaut Bahadoor.

which Sum * being paid into the Khalsa Treasury.

The Governor General.

Upon Principles similar to those which dictated the foregoing Minute, I earnestly request that, as a Provision for Three of my oldest Domesticks, whose long and faithful Services I have no other Means of rewarding, the Board will be pleased to comply with the Durkhaut which I now deliver, marked D. It is a Petition for a Grant of Lands which are now vacant, and like those above referred to, in the absolute Gift of Government.

By such a Grant the Company will obtain the immediate Payment of a Peishcush or Fine of 20,000 Rupees, and an annual Addition to their Revenue of 200 Rupees.

(Signed)

Warren Hastings.

Governor General's Minute, with a Petition in favour of Three old Servants.

(D)

Durkhauft of Etbar Aly Khawn, Mahomed Bully Mudien, and Ramlochun Ghose, for the Zemindary of Pergunnah Azimabad, &c.

If your Honourable Board will be pleased to grant us the above Zemindary, we agree to pay a Nuzzerana of 20,000 R^s, and the publick Revenue yearly, agreeable to the present Bundbust, being 2,10,721.

We also pray that the Lands formerly allotted to the Tannah Muckoah may be granted to us, and we agree to pay * yearly Revenue of 200 Rupees.

(Signed)

Board's Remarks thereon, and

The Board are extremely ready to comply with the late Governor General's Request in Favour of the Native Servants who have acted under him; but as they expect Instructions from the Company, under an Arrangement of the Legislature, relative to the Zemindary Rights of the Natives; and as the Board are not themselves fully informed, whether the Lands pointed out in the Petitions, are actually without any legal Proprietors, and are not sure but that there may be collateral Proprietors Claims from different Natives relative to these Lands;

Letter to the Committee Revenue in Consequence.

Agreed, That the Whole be transmitted to the Committee of Revenue, with the following Letter.

L. S. No. 19.

To Mr. William Cowper, &c. Members of the Committee of Revenue.

Gentlemen,

Enclosed, we transmit you Copies of Two Minutes of the late Governor General, and of the several Papers accompanying them.

We are not fully informed whether the Lands pointed out in the several Petitions are actually without any legal Proprietors, and are not sure but that there may be collateral Proprietary Claims from different Natives relative to those Lands; we have therefore transmitted the Whole for your Investigation of the Subject at large, and recommend it to you to make a general Report thereof to us.

Fort William, the 16th February 1785.

We are, &c.

Signed at the End of the Consultation,

John Macpherfon,
John Stables.

A P P E N D I X, N^o CLIV.

Fort William, the 18th May 1785.

At a Council; Present,

The Honourable John Macpherfon Esquire, Governor General, President;
and John Stables Esquire.

The Honourable Charles Stuart indisposed.

Extract of Bengal Revenue Consultations, 18th May 1785.

† Sic in Orig.

Governor General's Minute on Mr. Stuart's Plan for the Management of the Revenues, and Motion for its being circulated.

The Governor General delivers into† the Board the following Minute, and Paper accompanying, on the Plan for the Collection of the Revenue recorded at the last Meeting; and moves, That they be immediately circulated for the Opinions of the Members of the Board.

Governor General.—I have considered fully, and with the most liberal Attention, the new System which Mr. Stuart has proposed for the Collection and Controul of the Revenues, and which has been recorded on our last Consultations in this Department. It would be a real Satisfaction to me, to concur with Mr. Stuart in the Propositions which he wishes the Board to adopt: A Readiness to co-operate with my Colleagues in every Improvement which they may suggest in the general Conduct or Detail of public Affairs, is, in my Opinion, as desirable a Claim to Approbation in my present Situation, as the Credit of introducing New Plans. The Object before us, as Members of this Government, is no less great than the Merit of attaining it must be an equal Credit to us all. That Object is, in the First View of it, the immediate Relief of the public Distress, founded upon a Permanency of System in the great Political Line of our Management. The Reduction of our Expences to the lowest Standard of Safety, is the next Consideration: And the Improvement of our Revenues, on a System of permanent Production, with Ease and Convenience to the Natives, is certainly a principal Part of our public Object; it might justly be called the Primary Duty of this Government: In this Light I have always considered it; and from the Time I became a Member of the Government, I have endeavoured to inform myself fully and minutely upon

upon the Subject of the Revenues: I have looked back as far as our Records would direct me, to the different Modes of collecting, and administering the Revenues; and I have attended particularly to the great Changes which our Revenue System has occasionally undergone from the Period of the Dewanny. The Discussions which took place on this important Concern, between the late Governor General and Mr. Francis, form the most interesting and enlightened Part of our Records: They patronized different and opposite Systems; and supported them respectively, not only with their own extraordinary Abilities, but with the Aid of the best Information from the most experienced Servants that ever were employed by the Company in the Revenue Line. From some of those Servants I obtained Memorials, containing their impartial Sentiments, founded upon long and real Experience, and suggesting to me the best Plans for realizing a full and permanent Revenue from these Provinces, making the Security and Happiness of the Natives the fundamental Principle of the Collection. I shall, with the Permission of the Board, take the Liberty to record, in this Place, One of the Memorials to which I allude, and which has been in my Possession, as appears by the Superscription upon it, from the 13th January 1782: I received it from Mr. Shore, who presided so long at the Head of the Committee of Revenue; I need not mention with what Honour to himself: The universal Testimony which the Voice of the Natives, the repeated Approbation of this Government, and the superior Esteem of his fellow Servants, bore to the Merits of Mr. Shore, renders it unnecessary for me to add to the Praise to which he was intitled, for his Knowledge and Integrity in the Administration of the Revenue. As the Memorial which he gave me was not meant for the public Eye, but to give me a clear View of the Subject, to forward the public Advantage, the Truths which he has stated appear in their naked Simplicity, and thereby convey a more forcible Impression than Dress or Arrangement could give them. In considering the Productions of the Soil, and the Revenue to be collected from them, he has been equally attentive to the Character of the People, and their peculiar Dispositions and Customs. I am afraid the Picture which he draws, and the low Ebb at which he states the popular Virtues of the Bengalls, are not fictitious Representations: But these should not discourage the Justice or the Care of Government: If the Virtues of the Bengalls, as a Nation or as Tribes of Men, are of an inferior Standard, their Vices are not the most dangerous to the Peace or Order of Society; the more we are acquainted with their Genius and Manners, the more it becomes incumbent upon us to endeavour to make them useful and happy Subjects; and if they are incapable of meriting the Freedom of British Laws, let us endeavour to leave them the Happiness and Security of their own Institutions unviolated. The Progress which many of our Servants have made in learning their Language, and the Translations which we have obtained of their Laws, together with the Lights which we possess relative to the Administration of their former Mahometan Rulers, open to us a clear Prospect for accommodating our Dominion over these Provinces to the Happiness of the People. In the Course of a few Years, I trust, it may be said with Truth, that the Natives of Bengal are the happiest Subjects of any great State in India: In Proportion as they are made happy, it is to be hoped, that their Virtues as a People will appear in a more engaging Light. It was Mr. Shore's Opinion, that much of their Security and Quiet would depend on uniting the Powers of the Collector and Magistrate together in one Deputation of Authority. Though I agree generally with Mr. Shore in this Opinion, and though Mr. Stuart's Proposition for uniting the Adawlut of each District with the Collectorship, is founded upon the same Belief, I very much doubt whether we are as yet sufficiently advanced to risque the Consequences of vesting so unchecked a Power generally in the Hands of our Servants. The Institution of the Adawlets, or separate Establishments of Provincial Magistracy, did great Honour to its Authors; and I freely confess, that it is only by Degrees, and after witnessing the Success of progressive Experiments, that I can for my own Part consent to the Abolition of the Adawluts, or the Transfer of that separate Jurisdiction to the same Hands which possess the Power of the Collections. Here I am sorry to be obliged to differ with Mr. Stuart in a leading Principle of his System; in other Points, where Mr. Stuart's Plan corresponds, in some Measure, with the Doctrine laid down by Mr. Shore, I am prevented from giving my Acquiescence on the Grounds of general Considerations.

When I succeeded in February last to the Charge of my present Office, I laid it down as a general and necessary Principle, to avoid Innovation in the System of Government; to endeavour to conduct the public Affairs, in the Train in which they had devolved upon me, rectifying, at the same Time, such Abuses as could be remedied without any Violence to established Arrangements; and it was only in the Abolition of unnecessary Expences, and the Reduction of useless Offices, that I ventured to propose Alterations, or to introduce new Measures, without first submitting them to the Approbation of the Company. Many were my Reasons for prescribing to myself this Line of Conduct, and I communicated them freely and candidly to the Board.—Every Change of System in Government, and especially in so important a Source of its Existence as that of its Revenue, is, in my Opinion, to be avoided, excepting in extraordinary Cases: To attempt such a Change * in the Government itself ought to be permanent, the Advantages of the Change to be certain, great, and demonstrable; nor should it be attempted but with a previous Sanction and full Approbation of the Power which alone can give it Permanency as a Regulation. The Inconveniencies and even Evils of existing Systems are always obvious, and may be easily exposed; the Advantages of any System are never demonstrable but from Experience: Disadvantages

* See in Orig.

tages may arise where they are least apprehended; and the most perfect Institutions of Legislation and Policy, are often found defective from the Inexperience and Rotation of Agents.

When it was first suggested at the Board to change the present System of collecting the Revenues, I moved, That an official Account should be laid before us, of the Collections of these Provinces for several Years back, stating the Gross Jumma or Settlement of each Year, the Charges Collection, the Nett Revenue realized, and the Balance remaining uncollected. That Account, from the Year 1772-3 to the Year 1783-4, now lies upon the Table; and I beg Leave to subjoin it to this Minute, with the Explanations which accompany it. By that Account it appears demonstrably, that the Amount of the Gross Collections, since the Institution of the Collections at the Presidency under the Committee of Revenue, has been annually greater by several Lacs than the Collections of any Year preceding the Institution of the Committee. It is true, the Balances have been likewise more considerable; but the Balance remaining uncollected at the End of the present Year is the least since the Institution of the Committee. The Balance of the Tougee Account for Cheyte, closed this Year on the 11th May, is 11,54,000 R^s, which is, by Two Lacs of Rupees, less than the same Account was last Year, though not closed till the 20th of June 1784, and near Six Lacs of Rupees less than the preceding Year 1783, closed also on the 16th June: This is a strong Proof of the progressive Improvement of the Committee's System, and a strong Argument against Innovation. It is true, the Account intituled, "Charges of Collection," has been greater since the Institution of the Committee than it was formerly; it has risen gradually since 1772-3, from 41,56,000 to 71,29,000 in 1783-4; but when the Particulars of which those Charges are composed, are displayed under their different Heads, as in the Account A. subjoined to this Minute, it will appear that the Increase might more properly be called the Encreasing Expences of Government, than the Encreased Expences of the Collection of the Revenue. It should likewise be remembered, that in consequence of our Injunctions to the Committee, at the Commencement of our Reforms in January last, they presented to us a Reduction of Expence in their Department, to the Amount of Eight Lacs of Rupees per Annum; and One of the principal Sources of Reduction in our Expences, which has been held forth to the Company in our late Letters from the Secret Department of Inspection and Reduction, has proceeded from the proposed Abolition of Collectorships; the Reverse of the System which is now presented for our Adoption.

I am at the same Time free to avow a Predilection to the System of Collectorships, of about Eight or Ten Lacs each; and I would wish to see every District of the Company's Possessions under the Superintendancy of a Company's Covenanted Servant, conversant in the Language and Manners of the Natives, and capable of collecting, without the Intervention of a Native Agent or Deputy, a fixed Revenue for the Company, paid and collected by monthly Installments, with Ease to the Ryot, and without a Balance remaining unpaid of the just Dues of Government.—I could likewise wish to see the Committee of Revenue, as a Committee of Controul over such Collectorships throughout all the Provinces, and divested of every Interference in the Collection and Management of the Revenue, but that which might be necessary in keeping the Collectors to their Duty, checking their Accounts, and receiving the Appeals of the Zemindars and Ryots; and I should be particularly happy to see the Committee in a Capacity to execute these important Duties, independent of the general Agency and improper Authority of a Native Dewan, or in plain English, a Native Chancellor of the Exchequer. But these are Improvements and Advantages in our Revenue System, which I am not sanguine enough to look for from any sudden or abrupt Changes: They may be hoped for in the Progress of a regular, concerted, and deliberate Chain of Measures. Whenever the Period may arrive, when the Administration here and that at Home shall unitedly resolve to begin upon such a Plan for conducting the Revenues of this Country, it will be found that many preparatory Arrangements are necessary to its Introduction with Safety and unerring Success.

It is to be supposed that the Company will, in consequence of the late Act of Parliament, and the Directions prescribed to them in that Act, send us particular Instructions on the Subject of the Revenues, by the First Dispatches. As we are in daily Expectation of such Dispatches, and as so much of the present Year has already elapsed, I think we should, without further Loss of Time, or Discussion of less important Points, instruct the Committee of Revenue to make the Settlement of the Huzoory Districts, or Revenues collected at the Presidency for the present Year, in the Spirit of the Company's Orders, and according to the obvious Intention of those Clauses in the Act of Parliament which provide for the Interest of the Zemindars and Ryots. The Settlement of the present Year of the Districts under the Collectors, is already ordered to be made by the Collectors respectively, upon the preceding Principles.—We should, at the same Time, transmit to the Committee, Mr. Stuart's Plan, together with Mr. Shore's Memorial, informing them, that we have it in Contemplation to introduce the general System recommended in both, whenever it can be brought forward without the Dangers and Difficulties incident to a sudden Change of System, and without clashing with Instructions which may be soon expected from Home. Should the Majority of the Board differ with me in the present Opinion, and not accede to it as my Proposition; should they, on the contrary, have such an Impression of the Defects of the present System, or of the Mismanagement of it in any particular Department or Agent, as to think the Introduction of a new System, or of Mr. Stuart's Plan in particular, immediately necessary; I

hope they will devote their particular Attention to the Charge of the Plan on which they may be pleased to resolve; though it cannot meet my Approbation; it will certainly receive my utmost Support. I cannot, at the same Time, be equally responsible for the Issue at the End of the ensuing Year.—Mr. Cowper, the acting President of the Committee, in whose Abilities, Activity, and Integrity, I repose the most perfect Confidence, assured me on the 29th of last Month, that of the Huzoory Mahls or Collections made at the Khalsa, there would be little or no Balance this Year, if the Committee were fully supported in realizing them: I am convinced the other Members of the Committee will exert themselves fully to discharge their Duty, and do Credit to the present Administration: And I beg Leave to observe to the Board, that there is hardly any Medium, between the most ample Power and real Responsibility, in a Trust such as that which we have delegated to the Committee of Revenue.—The Monthly Rotation of Controul, which Mr. Stuart proposes for a Member of Council to execute, by sitting in the Khalsa as Comptroller of the Collections, would, I fear, serve only to weaken the efficient Authority of the Committee, without introducing a more powerful Check. The Controul must be permanent in one Authority to be either efficient or responsible, and it requires the undivided Attention of any one Officer of Government. But upon what Days of the Week could this Controul be exercised by any of the Members of Government individually?—there being public Councils, at which the Presence of all the Members is necessary, except on Saturdays and Sundays.

(Signed) J. M'Pherson.

Remarks on the Mode of administering Justice to the Natives in Bengal, and on the Collection of the Revenue.

Mr. Shore's
Remarks ac-
companying
Governor Ge-
neral's Mi-
nute.

1st. The Company are in Possession of a very extensive Territorial Jurisdiction in Bengal; equally fertile, populous, and advantageous to the British Nation, for the large Returns it makes in Revenues and Manufactures.

It becomes a Question, What System of Government can be best adopted for the Management of this Territory? This cannot be answered till several leading Facts have been ascertained.

Bengal is inhabited by various Sects, amongst which that of the Hindoos may be esteemed to make up Eight Tenths of the Population: They are the Aborigines of the Country, and by Nature and Religion are peaceable and inoffensive.

Their National Character is the Compound of their Characters as Individuals: An obstinate Attachment to all their Customs and Prejudices, whether superstitious, ceremonious, or traditional, may be deemed a general Characteristic of the Hindoos.

Their Manners partake of the Nature of the Government under which they have ever lived: And this has been arbitrary or despotic; the Natives are timid and servile. As Individuals, they are insolent to their Inferiors; to their Superiors, generally speaking, submissive; though they are to them also guilty of Insolence, where they can be so with Impunity.

Speculation they seldom indulge in any Transactions; the present Hour is what they alone look to the Advantage of, which they will not forego for greater certain Prospects, if remote. They are as little moved by Curiosity.

Individuals have little Sense of Honour; and the Nation is wholly void of Public Virtue. They make not the least Scruple of lying, where Falsehood is attended with Advantage; yet both Hindoos and Mahomedans continually speak of their Credit and Reputation, by which they mean little more than the Appearance they make to the World. Of the Two, the latter are more tenacious of this; the same Man that will submit to the greatest Indignities exercised upon him in private, will be clamorous at an Affront put upon him before his Servants or the Public.

Cunning and Artifice is Wisdom with them; to deceive and overreach is to acquire the Character of a Wise Man.

The greatest Disgrace they can suffer is to lose their Cast, or, as we say, to be excommunicated. This Punishment is inflicted for the Breach of the Injunctions of their Religion; or, what is the same, of the Ordinances of their Priests. To lie, steal, plunder, ravish, or murder, are not deemed sufficient Crimes to merit Expulsion from Society.

With a Hindoo, all is centered in himself; his own Interest is his Guide; Ambition is a secondary Quality with him; and the Love of Money is the Source of this Passion.

The Advantage they derive over Europeans, is by practising those Arts of Meanness which an European detests. A Man must be long acquainted with them, before he can believe them capable of that barefaced Falsehood, servile Adulation, and deliberate Deception, which they daily practise.

To our Government they have little Attachment; yet it is certain that, in general, Property has been more secure, and Individuals less oppressed, than under the Despotism of their Nabobs. I assert this with all the Confidence Conviction inspires. I believe them to be as much attached to the English Government as they would be to any other; but if another Dominion could establish itself, they would embrace it with Indifference. The Reason of this must be sought for in the Consequences of a despotic Authority; and by tracing them, the Characters of the Natives will be easily developed and understood; in them will be seen the Source of Timidity, Adulation, and Deceit, which prevail.

* Sic in Orig.

It is very obvious, that within the last Ten or Twelve Years, a considerable Alteration has taken Place in the Manners of the People. This Alteration is the natural Consequence of a greater Degree of Intimacy with Europeans, than they formerly were admitted to. Those Parts of our Character which first drew their Attention, were Bravery, Clemency, and Good Faith. They have since found that we are not wholly destitute of Weaknesses and Vices; and that Europeans, like all others, are open to Temptation: The Respect they entertained for us as Individuals, or as a Nation, is diminished; and they now consider themselves upon a more equal Footing.

The Introduction of the Supreme Court of Judicature has largely contributed to the Elevation of the Natives, and to the Depression of Europeans. This System, which was meant for the Relief of the Natives, has, in very few Respects, answered that Object; in many Instances it has been a heavy Grievance to them; and the Natives themselves have found out the Art of making the Powers of the Court the Means and Instrument of forwarding their own Views of Interest and Oppression, of eluding the Power of the Government, and of weakening its Authority, by engaging the Two Tribunals in Contests with each other.

* Sic in Orig.

It is in vain that we search for Men of enlightened Understanding, deep Reasoning, and Reflection, amongst the Natives. The Education of the Hindoos is confined to their being taught their own Language: The Mahomedans are little better instructed; the Acquisition of a few moral * political Maxims, which in Practice they neglect, is all they know of the Art of Government; if Exceptions can be found, they are very rare.

Such are the Inhabitants of Bengal, over whom the European Jurisdiction is established: Prudence may, no doubt, render it permanent, but Prudence and Policy alone can effect this; from a Comparison of their Numbers with ourselves, it must be evident to all, that the Power by which we rule is less real than ideal.

The grand Object of our Government in this Country should be to conciliate the Minds of the Natives: this may be effected by allowing them the free Enjoyment of all their Prejudices, and by securing to them their Rights and Property. The Form of it should, I think, be despotic, and the Natives should still be retained in those Habits of Submission which are natural and familiar to them; to this they will make no Objection, whilst they are treated with Humanity and Justice.

Between the Head Tribunal of Government and its Subjects, I would preserve a great and respectable Distance; nor suffer the Persons of the Members of the State to be treated with a Familiarity which induces Contempt.

In Fact, the Supreme Council in Bengal should be a Council of Comptrol merely to superintend the Conduct of all the other Departments of the State, and oblige them to do their Duty. As a Government, or as Individuals, they should not interfere in the executive Duties of subordinate Stations; but be attentive only to correct their Errors, reform their Abuses, or punish their Injustice; they should prescribe Rules of Conduct, and leave the Execution of them to others.

Their Business upon this Scale would be limited, simple, and easy: But where the Members of the State, or the collective Body of it, attend to all Applications, interfere in all Appointments, and undertake Business of a trifling Nature, they can neither act with Propriety as an Office of Comptrol, nor as an Office of Dispatch, whilst they leave it in the Power of the lowest to judge of their Capacities and Intentions.

Upon this Principle, all the subordinate Offices of Government should also be formed: The Gradation from the First to the Last should be easy and connected; and all Business in its Progress should observe these Gradations: And we must be careful not to suffer the Existence of Two Authorities that clash with the Operations and counteract the Influence of each other.

These are the general Outlines; in the Application of them we are to consider the Three great Departments of the Government; viz. The Administration of Justice, the Management of the Revenues, and the Commercial Interests—The Political Department relates to other Objects, so wide and extensive, that it must be considered separately.

Several Systems have been adopted for the Management of the Revenues, and the Administration of Justice; at one Period they have been united, at another they have been separated.

Till the Year 1770 the Revenues, with a few partial Exceptions, were under the Controul of the Natives; but it was then deemed more advantageous to the Company to employ their Servants. In Consequence of this Determination, Europeans were appointed as Supervisors, and the Comptrol of the Districts, in Matters of Revenue, as well as in what related to the Administration of Justice, was vested in them.

Two Councils of Comptrol were established; one at Moorshedabad, and one at Patna; to these the Collectors were subordinate, and acted under their Orders and Authority.

These Councils were, in their Turn, subordinate to the Council at the Presidency, composed of the Members of the Government themselves.

The Khalsa, or Head Revenue Court of the Country, was at that Period fixed at Moorshedabad; but it was thought proper to remove it to Calcutta, and the Council at Fort William took upon themselves the immediate Direction and Comptrol of the Collectors; in consequence of which the Two Councils at Moorshedabad and Patna were abolished.

In 1774 the Collectors were recalled, and the Districts were formed into Divisions, and Provincial Councils of Revenue appointed for each; their Stations were at Calcutta, Burdwan, Patna, Dacca,

Dacca, Moorshedabad, and Dinagepore. The Administration of Civil Justice was vested in the Council at large, but held in Rotation by One of the Members.

In the Year 1780 the Administration of Justice was separated from the Comptrol over the Revenues, and vested in Persons, neither connected with the Revenue Department, nor subordinate to it.

In 1781 the Plan was extended, and the Number of the Courts of Adawluts encreased; and in the Beginning of the same Year the present System for the Management of the Revenue took Place.

To all these Plans, excepting the First, very solid Objections may be made. In proposing the System which appears to me the simplest and best, I shall give Attention to them.

The following are the Outlines of the Plan:

1st. That in the two Departments of the Administration of Justice in Civil Cases, and the Management and Comptrol of the Revenues, the Servants of the Company should be employed.

2d. That the Duties of these Two Departments be vested in the same Persons.

3d. That for this Purpose, Company's Servants, under the Denomination of Superintendants, be appointed to the different Districts.

Article 1st.

After the Character which has been given of the Natives, it is needless to add, that I think them ill calculated for these important Trusts. I might appeal to every European who has had Opportunities of seeing the Natives in Office, in Support of my Opinion. Remarks.

The general System of Affairs in Bengal is now wholly different from what it was Ten Years ago: The Scale of Connections and Interests is greatly extended, and English Forms of Policy and Law are introduced. The Natives no longer look upon One of their own Country and Sect as their Supreme Head, but to Europeans; nor can they act, as formerly, without our Advice and Assistance.

It is the Part of a wise Government to provide against all Contingencies: We ought not therefore to rely upon the peaceable Disposition of the Natives, or on a supposed Attachment to us; but establish such a Comptrol in all Parts of the Country, that in case of a Foreign Invasion by an European Power, or of the Inroads of an Eastern Enemy, or the Event of Rebellion in any of our Provinces, the Payment of the Revenues may not be suspended, illicit Correspondence or dangerous Confederacies may be checked, and the Contagion of Rebellion shifted.*

* Sic in Orig.

That the Servants of the Company are qualified for the Task I propose to allot to them, I may venture to pronounce. The Collection of the Revenues is in itself simple; and if it is now attended with particular Embarrassments, they arise from the System which has been established, or from other accidental Causes: Common Sense, a competent Knowledge of the Language, Application, and Rectitude of Intention, are all the Qualities required either for this, or in the Distribution of Justice. It is the Part of the Comptrolling Power to retain every Man in his Duty, and prevent the Abuse of Authority.

An Englishman cannot descend to those little Practices of Oppression or Extortion so familiar to the Natives; his Mind revolts at the Idea of them: And admitting even that some are, by Habit, Connections, or Necessity, become depraved, there is, after all, in every Breast a Sense of Honour and Virtue that recoils from the low vicious Arts of a Native of Bengal.

In reverting to the Period when this System was established, I cannot recollect any Objections against it; some might be drawn from the personal Characters of the Individuals employed; but those can no more be urged against the Plan itself, than the Vices of the Priests can be adduced to prove the Christian Religion wrong. If a Government will suffer Crimes and Vices to go unpunished, no System can be adopted that will answer any good Purpose.

Article 2d.

People long accustomed to a despotic Authority should only look to One Master. It is impossible to draw a Line between the Revenue and Judicial Departments in such a Manner as to prevent their clashing; and in this Case, either the Revenues must suffer, or the Administration of Justice be suspended. The present Regulations define the Objects of the Two several Jurisdictions with Clearness and Precision; yet they clash in Practice: Complaints are so blended, that it is often impossible to determine to which Tribunal they belong; and that there has not been more Confusion than has actually happened, is owing to the Discretion of those who have been entrusted with the Administration of Justice. Remarks.

It may be possible in the Course of Time to induce the Natives to pay their Rents with Regularity, and without Compulsion; but this is not the Case at present. If any Force is offered, a Complaint is made in a Court of Justice, and whether true or false, a temporary Protection is given to the Complainant, who is released from the Demands upon him: To realize them afterwards is no easy Matter.

In all Demands for Revenues, or in Summonses to cause the Attendance of Parties at the Adawluts, Peons are employed, and very often the Peons of the Two Tribunals meet at the House of the same Man, where the Property of his Person is contested, and he is obliged to pay both Parties.

In those Districts, such as Boglepore, &c. where the Two Jurisdictions are vested in the same Person, these Inconveniencies do not arise: The Duties of the Two Departments, though united in the same Person, are separated in Practice; and this may still be done.

If

If the present System should continue, it will be necessary to secure the Regulations for the Administration of Justice: In general they are very proper, but some few Alterations will be necessary; and to reduce them to the Understandings of the People, they require to be simplified.

It has been the Fate of this Government to form good Regulations, but not to enforce them; and this gave Room to those Objections, which were made against the Powers of the Courts of Revenue and Justice being exercised by the same Persons; the Error was not in the Institution, but in the Neglect of Duty.

If any solid Arguments can be urged on the other Side, it is, that the Business of either Department will be found sufficient to occupy the whole Time and Attention of one Man. It is certain he will not have much Leisure; but I am convinced may nevertheless perform the Duties of both Offices to the Satisfaction of himself and his Superiors, by a well-regulated Method and proper Attention.

Article 3d.

Remarks.

In the Remarks on the First Article, one great Advantage of this System has been pointed out; others are not wanting.

In the actual Collection of the Revenues, nothing is more necessary than to give immediate Attention to all Complaints, which are preferred daily without Number, and dispatch them in a summary Manner. This cannot be done where the Comptrol is remote.

In every Pergunnah throughout Bengal, there are some distinct Usages which cannot be clearly known at a Distance; yet, in all Complaints of Oppression or Extortion, these must be known before a Decision can be pronounced. But to learn at Calcutta the particular Customs of a District of Radhabahy or Dacca, is almost impossible; and considering the Channels through which an Explanation must pass, and through which the Complaint is made, any Colouring may be given to it, and Oppression and Extortion, to the Ruin of a District, may be practised with Impunity.

This is a continual Source of Embarrassment to the Committee of Revenue in Calcutta. One Object of their Institution is, to bring the Revenues without Agency to the Presidency; and all local Comptrol is removed from over the Renters who pay at Calcutta, or what is called Huzzoory; when Complaints are made against them, it is almost impossible to discriminate Truth from Falsehood; and to prevent a Failure in the Revenues, it is found necessary in all doubtful Cases to support the Farmer; a Circumstance which may confirm the most cruel Acts of Oppression.

The real State of any District cannot be known by the Committee; a Farmer or Zemindar may plead, that an Inundation has ruined him, or that his Country is a Desert from Want of Rain: An Aumeen is sent to examine the Complaint; he returns with an exaggerated Account of Losses, proved in Volumes of intricate Accounts, which the Committee have no Time to read, and for which the Aumeen is well paid; possibly, however, the whole Account is false. Suppose no Aumeen is employed, and the Renter is held to the Tenor of his Engagements, the Loss, if real, must occasion his Ruin, unless his Assessment is very moderate indeed.

16ic in Orig.

I may venture to pronounce, that the real State of the Districts is now less known, and the Revenues less understood, than in 1774. Since the Natives have had the Disposal of Accounts, since they have been introduced as Agents, and trusted with Authority, Intricacy and Confusion have taken Place; the Records and Accounts which have been compiled are numerous; yet, when any particular Account is wanted, it cannot be found. It is the Business of all, from the Ryott to the Dewan, to conceal and deceive; the simplest Matter of Fact are designedly covered with a Veil, through which no human Understanding can penetrate.

With respect to the present Committee of Revenue, it is morally impossible for them to execute the Business they are entrusted with; they are vested with a general Comptrol, and they have an executive Authority, larger than ever was before given to any Board or Body of Men; they may and must get through the Business; but to pretend to assert that they really execute it, would be Folly and Falsehood.

The grand Object of the Natives is to acquire independant Comptrol; and for many Years they have pursued this with wonderful Art. The Farmers and Zemindars under the Committee prosecute the same Plan, and have ready Objections to any Thing that has the least Appearance of Restriction; all Comptrol removed, they can plunder as they please.

The Committee must have a Dewan, or executive Officer, call him by what Name you please. This Man, in Fact, has all the Revenue paid at the Presidency at his Disposal; and can, if he has any Abilities, bring all the Renters under Contribution. It is little Advantage to restrain the Committee themselves from Bribery or Corruption, when their executive Officer has the Power of practising both undetected.

To display the Arts employed by a Native on such Occasions would fill a Volume. He discovers the secret Resources of the Zemindars and Renters, their Enemies and Competitors; and, by the Engines of Hope and Fear raised upon these Foundations, he can work them to his Purpose. The Committee, with the best Intentions, best Abilities, and steadiest Application, must after all be a Tool in the Hands of their Dewan.

* Sic in Orig.

This would never be the Case* in the Case in the System I propose, as the Dewan would neither be the Channel of Information nor of executing Orders; his Business would be limited.

The same Objections that are made against the present Committee of Revenue may be applied to the System of Provincial Councils; it is sufficient to say of them, that the universal Opinion, strengthened by Experience, has pronounced the System fundamentally wrong, and inapplicable to any good Purposes.

After all, the Government must consider, that to make People do their Duty, Hope must be held out as well as Reward; or, in the Words of a Gentleman, formerly a Member of the Supreme Council, no Government will be served faithfully that does not reward its Servants liberally.

This is one great Defect in the System for the Administration of Justice; the Pay of the Judges is equal only to their Subsistence, and their present Rank is the last Step of the Scale. Having no Object in this Line, they have little Inducement to exert themselves in it, but are anxious to get removed to some other where their Prospects are better.

Fougdarry Jurisdiction.—Of the Fougdarry Jurisdiction nothing has yet been said. In this Department, Criminal Justice is administered, and it is the only Office left to the Nabob.

I do not see any particular Reason for changing the System itself, and perhaps it would, on many Accounts, be improper; but some Regulations are highly necessary.

Mahomed Reza is at the Head of this Department, and is the only Person I know in the Country qualified for it. If he were left to himself, I have not a Doubt but he would conduct it well; but he is so circumscribed by Recommendations of particular Persons, and by the Protection held out to his Officers by Europeans, that, to my Knowledge, he has not been able to punish them even when they have been convicted of the greatest Enormities; and he has often on this Account been blamed where his Hands were tied up.

The present Foujdarry System, unless it has lately undergone great Alterations from the Controul over the Foujedars vested in the Judges of the Adawlut, is a mere System of Rapine and Plunder, and furnishes another Proof against leaving Natives with uncontrouled Power.

What is particularly wanted is, to impose Checks and Restraints upon the Foujedarry Officers scattered about the different Districts; and this might be done, consistent with the Plan I propose, by lodging a Controuling Power with the Collectors over them. With respect to the Trial of Delinquents, that should be left with the Natives alone; the Trial is always sent to the Naib Nazim, and must be confirmed by him, and receive his Sanction, before the Sentence can be carried into Execution.

I do not think it would be unbecoming the Dignity or Humanity of this Government, to procure some Alteration in particular Punishments, which are a Disgrace to Humanity: I allude in particular to the cutting off Limbs, and impaling; the very Mention of which makes Nature shudder.

As to the Mode of Controul, it might be as follows: To fix the Station of the Head Foujedar of a District at the same Place with the Superintendent, and to oblige him to make a daily Report of all the Prisoners under his Charge; to order him to obey the Orders of the Collector for the Seizure of any Delinquents, and if the Crimes of the Prisoners merit Trial, to make the Foujedar deliver them over without Delay to the proper Officers for that Purpose; to abolish all Fines whatever as Punishments; and to reduce the Number of Petty Tannahs or Guards which are now scattered about the Country.

N. B. To prevent an Abuse which arises from the Pay of Peons employed by the Court, and which is made an Article of Profit, a Restriction might be laid upon the Foujedar not to issue Summonses but under the Signature of the Superintendent.

It was formerly the Duty of the Zemindars to preserve the Peace within their respective Districts, and to apprehend all Robbers and Breakers of the Peace: This cannot be done universally, but may still be adopted in particular Districts; for Instance, in Burdwan.

It may now be proper to take a general Review of the System I propose. The Administration of Justice, and Collection of the Revenues of the whole Country, having been vested in Company's Servants, appointed to the different Districts, it will be necessary to establish a Controul over them.

For this Purpose, a Council of Controul, similar to the present Committee of Revenue, should be established in Calcutta, with whom the Collectors should correspond, and whose Orders they are to obey. To them they are to send their Monthly Accounts of their Collections and Disbursements, and remit the former to them.

This Council should be simply deliberative, nor have any Office of Collection itself: I would not allow them any judicial Authority, except merely to refer Complaints of any Kind to the Collectors.

The present Court of Appeal, under the Name of Sudder Dewanny Adawlut, may still continue with all its Powers; to this Court the Collectors, in their judicial Capacities, are to be subject, and to make their Returns to it, as at present.

The Supreme Council will still have a Controul over the Whole: The Committee are to send the Monthly Accounts to them, with their Proceedings, as at present, with a general Report upon the State of the Business and Conduct of the Collectors.

Every subordinate Office must be possessed of full Authority: The Committee must not interfere in the Duties of the Collector, who, within his Jurisdiction, should be considered as despotic.

The Committee should not decide *prima facie* upon Representations from the Natives, but should refer them to the Collectors. It will be One Part of their Duty to hear all Complaints against the Collectors, and call upon them to answer them. The Committee, in this Case, must be ordered to lay a State of their Proceedings before the Supreme Council, who will pass such a

Decision upon them as they think proper. In the same Manner, the Supreme Council will exercise a Controul over both.

It is a very capital Defect in this Government, that no System is permanent. Those amongst the Natives who have Influence, are the First to suggest Changes, as they must gain by them; but this continual Variation of System introduces Distrust and Diffidence of the Government amongst all Classes; it prevents all Inclination to Improvement, and makes every Man anxious to gather the Profits of his Hour, lest a new Change should deprive him of them.

If the present Situation of Affairs were in any Respect eligible, I should not propose an Alteration; but I am convinced it is fundamentally bad; and that the System now proposed, admitting it to be incomplete, will in every Respect be infinitely better. I do not however wish to see it introduced, unless with a Determination of adhering to it; and if the Government will compel every Man to do his Duty, by rewarding those who do execute it, and by dismissing those who are either incapable or negligent of the Performance of it, I may venture to pronounce, that the System itself will answer every Object intended by it.

In taking into Consideration the Management of the Revenues, it is necessary at the same Time to consider the Mode of Settlement.

It may not be practicable, considering the Settlement formed by the Committee of Revenue, to make any considerable Alteration during the present Year; but a Foundation should be laid, and the Plan sketched out at full, and filled up afterwards as Circumstances admit.

It may be pronounced, that upon the Whole, the Zemindars, who have the greatest Riches, are also the properest Persons for the Management of the Revenues of their own Districts: Some Exceptions to this as a general Rule will hereafter be pointed out.

I therefore propose that the Settlement be made with the Zemindars themselves, and that the Amount of the Jumma be irrevocably fixed during the Lifetime of the Zemindar.

The Assessment should also be moderate, and in that Case the Zemindar should be compelled to pay it, taking upon himself all Profits and Losses: If the Assessment is excessive, there will be either a Necessity to admit an Abatement in Case of Loss, or the Lands must be sold.

The former Alternative is the best; and in that Case it might be made a Rule to sell a Portion of the Zemindarry to make good Arrears. I would even limit a Day when this Operation should take place; to the First Day of the Second Month of the New Year.

The Exceptions against this Rule arise from the Incapacity of the Zemindars, owing to Sex or Minority. Both the Zemindars of Dinagepore and Burdwan are Minors, and wholly incapable at present of managing the Rents of their own Districts: In these Cases the following Modes occur; either to appoint an Officer on the Part of Government to take the Management of the Rents, or, to let the Lands to Farm.

In the former Case the Person appointed is only answerable for what he actually collects; in the latter Case, he is responsible for a certain Sum.

If proper Persons should be found for the Trust, the former Mode appears to me preferable; and it may be adopted when the Zemindar himself has any near Relations capable of the Trust: The Fear of Dismissal will be some Restraint upon him.

The latter Mode also has its Advantages; but these depend also upon the Choice of the Persons. I would not absolutely fix upon either, but adopt one or the other as Circumstances indicate.

In whatever Instances a Farmer is employed, it ought not to be for one Year but for a Term; as he ought not to be admitted without sufficient Reason, he ought not to be dispossessed merely to make Room for another Person.

Every Zemindar has Land under the Denomination of Bert, Bermooter, &c. which are Rent-free. For the Management of these Lands, I would propose that a Person should be nominated by Government, where the District is not left with the Zemindar himself.

Under every Situation, however, the Government must take upon themselves the Care of the Zemindar's Education during his Minority: Experience teaches, that this Trust, when left at the Discretion of their Relations, or a Farmer, is never executed faithfully. The Consequence is, that the Zemindars are incapable of managing their Lands at the Time they are qualified by their Age to undertake it.

If the Government fix the Assessment, they must at the same Time fix their own Expences. It was formerly remarked, that the Habit of this Government to encrease its Expences was enormous. A Comparison of the Progress of Expence since this Remark was made, in the Beginning of 1776, will fully verify it.

To conclude: If the Plan now recommended, for the Administration of Justice and the Management of the Revenues, take place; and if those employed in it are retained in their Duty, in the Course of Two or Three Years, the System which is now confused and complicated, will become easy and simple, neither difficult to understand, nor embarrassing to perform.

With respect to the Expence of this Plan, it will not be so great as at present, even after fixing certain Profits for the Persons employed, by allowing them Commissions upon the net Collections, which I think the properest Mode of paying them: But that this Matter may not be left in Doubt, the whole Detail of the System and Expence should precede the Adoption of it; and this may be done easily. If these Reflections are deemed of sufficient Weight to merit Consideration, the Writer will cheerfully embrace the Trouble of this Detail.

N. B. Since the above Memorial was written, various Parts of the Provinces were formed into Collectorships and Superintendantships; such as Raadhai, Burdwan, Rungpore, &c. &c. &c.

ABSTRACT Jumma Waffil Bawkey of BENGAL and BEHAR, including the Whole of the Land Revenue of the Soubahs;

From the BENGAL and BEHAR Years 1179-80 to 1190-1, inclusive.

Years.			Gros Jumma according to the Settlement.	Nett Collections Account the Revenue of the Current Year, paid into the different Treasuries of the Revenue Department.	Collected and defrayed for Charges in the Revenue Department. A.	Gros Collections on Account the Settlement of the Current Year.	Balance at the End of each Year.	Collected Account. The Balance.	Balance still remaining due.						
Bengal Year.	Behar Year.	Englith Style.													
1179 or 1180 or 1772	3	2,66,41,060	2 6 -	1,95,72,793	1 2 2	41,56,970	9 18 2	2,37,29,763	11 - 3	29,11,296	7 5 1	18,88,226	- 12 1	10,23,070	6 13 -
1180 or 1181 or 1773	4	2,73,03,531	4 11 2	1,92,74,932	8 16 -	43,02,596	1 10 2	2,35,77,528	10 6 2	37,26,002	10 5 -	18,05,528	6 15 1	19,20,474	3 9 3
1181 or 1182 or 1774	5	2,66,16,983	2 19 -	1,95,69,609	10 11 1	41,51,272	13 15 -	2,37,20,882	8 6 1	28,96,100	10 12 3	17,40,399	7 19 1	11,55,701	2 13 2
1182 or 1183 or 1775	6	2,67,53,301	6 11 3	1,95,25,824	11 3 1	45,07,471	15 1 1	2,40,33,296	10 4 2	27,20,004	12 7 1	12,18,176	5 10 3	15,01,828	6 16 2
1183 or 1184 or 1776	7	2,69,01,033	6 12 -	1,87,15,865	2 15 -	49,05,739	5 13 1	2,36,21,604	8 8 1	32,79,428	14 3 3	13,94,769	- 18 3	18,84,659	13 5 -
1184 or 1185 or 1777	8	2,57,61,716	10 7 2	1,70,49,709	15 8 -	53,80,818	- 5 3	2,24,30,527	15 13 3	33,31,188	10 13 3	20,78,450	12 1 1	12,52,737	14 12 2
1185 or 1186 or 1778	9	2,53,82,873	5 10 1	1,73,95,871	4 4 3	56,45,946	13 5 2	2,30,41,818	1 10 1	23,41,055	4 - -	19,19,747	2 14 3	4,21,308	1 5 1
1186 or 1187 or 1779	80	2,52,60,664	12 14 1	1,80,21,226	1 7 1	56,80,637	2 1 -	2,37,01,863	3 8 1	20,58,800	9 6 -	15,66,321	13 5 3	4,92,479	12 - 1
1187 or 1188 or 1780	1	2,55,12,080	6 17 3	1,65,84,181	10 11 2	60,98,510	3 5 3	2,26,82,691	13 17 1	29,29,388	9 - 2	14,24,542	- 10 2	14,04,846	8 10 -
1188 or 1189 or 1781	2	2,79,05,550	1 7 -	1,89,55,004	5 8 1	66,55,869	7 16 -	2,56,10,873	13 4 1	22,94,976	4 2 3	6,23,989	3 5 1	16,70,987	- 17 2
1189 or 1190 or 1782	3	2,80,25,465	- 14 2	1,88,24,855	1 2 3	59,63,660	14 5 -	2,47,88,515	15 7 3	32,36,949	1 6 3	6,50,461	11 13 -	25,86,487	5 13 3
1190 or 1191 or 1783	4	2,72,65,414	11 18 3	1,81,93,491	15 10 1	71,29,093	14 4 1	2,53,22,585	13 14 2	19,42,828	14 4 1	4,49,615	14 17 -	14,93,212	15 7 1

A. These consist of Charges of collecting, and a Variety of other Charges, which, although defrayed from the Revenue Department, do not come under the Head of Charges Collections; the Particulars are here annexed.

Fort William, the 17th May 1785.

Errors excepted.

(Signed) CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

[8 U 2]

PARTICULARS of the CHARGES defrayed in the REVENUE DEPARTMENT.

Y E A R S.	Charges of Collecting.		Total.	Charges Zemindary.	Charges of the Civil and Criminal Courts.		Total.	Law Charges.	Charges Poolbundy.	Charges Building and Repairs.	Hill Charges.	Dawke Charges.	Charges Police.	Allowances to Members of the late Provincial Courts.	Subsidy Charges.	Grand Total of Charges in the Revenue Department.
	Charges Collections.	Charges General.			Charges Dewannee Adaulut.	Charges Fouzdarry Adaulut.										
Bengal Behar English Year. Year. Style.																
1179 or 1180 or 1772-3	14,08,353 1 15 1	3,55,254 1 8 -	17,63,607 3 3 3	19,14,612 10 7 1	23,888 10 10 -	81,185 1 9 -	1,05,073 11 19 -	— —	3,00,333 15 8 2	20,550 9 —	— —	52,792 8 —	— —	— —	— —	41,56,970 9 18 2
1180 or 1181 or 1773-4	11,03,882 8 — 1	6,43,003 4 1 -	17,46,885 12 1 1	19,36,113 1 17 3	41,725 10 — -	1,40,660 2 18 -	1,82,385 12 18 -	— —	3,44,051 13 5 -	33,279 10 6 2	— —	25,637 3 15 -	34,242 11 7 -	— —	— —	43,02,596 1 10 2
1181 or 1182 or 1774-5	12,47,564 11 11 -	2,72,743 12 — -	15,20,308 7 11 -	21,09,328 6 12 -	45,817 13 2 2	1,90,901 13 9 2	2,36,719 10 12 -	— —	2,02,102 4 11 -	30,936 — 6 -	— —	11,996 13 15 -	39,891 2 8 -	— —	— —	41,51,272 13 15 -
1182 or 1183 or 1775-6	14,72,292 14 5 2	2,75,830 7 11 2	17,48,123 5 17 -	22,41,945 8 15 3	33,429 15 7 -	2,17,036 1 12 2	2,50,466 — 19 2	— —	1,78,266 — —	38,521 — 1 -	— —	10,258 13 —	39,891 2 8 -	— —	— —	45,07,471 15 1 2
1183 or 1184 or 1776-7	14,83,864 4 9 1	2,81,959 6 14 3	17,65,823 11 4 -	22,12,468 13 3 -	50,626 15 — -	4,46,882 10 13 1	4,97,509 9 13 1	15,136 3 10 -	3,27,350 6 16 -	35,040 10 19 -	— —	12,518 12 —	39,891 2 8 -	— —	— —	49,05,739 5 13 1
1184 or 1185 or 1777-8	18,30,413 1 — 3	3,64,147 1 13 1	21,94,560 2 14 -	22,28,834 8 11 3	73,708 1 4 -	4,94,225 13 12 2	5,68,533 14 16 2	16,222 14 7 -	2,81,556 14 16 -	43,795 13 6 2	— —	4,204 — —	43,109 11 14 -	— —	— —	53,80,818 — 5 3
(a) 1185 or 1186 or 1778-9	18,49,665 14 11 3	3,44,754 15 14 2	21,94,420 14 6 1	22,37,097 — 5 3	55,458 1 8 -	5,68,731 9 10 -	6,24,189 10 18 -	57,114 14 — -	4,07,734 9 10 -	50,588 8 5 2	— —	16,718 12 —	58,072 8 —	— —	— —	56,45,946 13 5 2
1186 or 1187 or 1779-80	18,81,061 3 11 -	3,41,075 2 10 3	22,22,136 6 1 3	23,91,262 6 12 3	69,452 14 4 -	5,63,116 7 16 2	6,32,569 6 — 2	12,714 7 — -	3,02,983 13 13 -	37,854 6 13 -	— —	23,043 12 —	58,072 8 —	— —	— —	56,80,637 2 1 -
1187 or 1188 or 1780-1	19,54,233 4 10 1	5,67,694 5 2 2	25,21,927 9 12 3	23,41,694 9 12 1	1,63,147 — 18 3	7,72,833 1 4 -	9,35,980 2 2 3	57,638 6 10 -	1,78,933 12 — -	38,905 5 8 -	18,591 — —	— —	4,839 6 — -	— —	— —	60,98,510 3 5 8
1188 or 1189 or 1781-2	18,71,250 8 — -	2,85,635 10 8 -	21,56,886 2 8 -	22,66,051 14 8 -	6,89,980 11 5 -	8,82,653 9 13 1	15,72,634 4 18 1	21,640 10 — -	3,42,536 — 5 -	8,778 14 12 -	51,222 — -	29,737 4 17 -	58,072 8 —	1,48,309 12 7 3	— —	66,55,869 7 16 -
1189 or 1190 or 1782-3	18,45,017 3 8 3	3,15,036 — 16 1	21,60,053 4 5 -	20,91,095 5 1 3	7,96,858 2 — 3	4,68,660 — 13 -	12,65,518 2 13 3	8,300 — —	1,96,850 12 — -	4,351 10 12 -	61,904 — -	18,509 15 12 2	48,393 12 —	1,08,684 — —	— —	59,63,660 14 5 -
1190 or 1191 or 1783-4	24,39,176 8 19 -	3,50,557 — 18 1	27,89,733 9 17 1	22,87,281 3 9 2	7,92,541 15 17 -	4,59,022 2 7 1	12,51,564 2 4 1	28,490 — —	2,60,614 8 3 -	4,455 3 10 -	62,024 — -	26,493 11 18 1	45,875 10 —	1,45,700 — —	2,26,861 13 2 -	71,29,093 14 4 1 (b) 1

(a) Vide supra, Page 1193.

(b) Vide supra, Page D°

Fort William, the 18th May 1785.

Errors excepted.

(S^d) CHARLES CROFTES,
Accompt^t Gen^l to the Rev^d Departm^t.

[8 U 3]

ACCOUNT of the Total Gross Collections of each Year, from the Year 1179-80,
Bengal and Behar Stile, to the Year 1190-1.

Y E A R S.			R E C E I P T S.			T O T A L.		
Bengal Year.	Behar Year.	English Stile.	Account the Current Year.		Account Balance.			
1179 or 1180 or 1772-3			2,37,29,763	11 — 3	18,88,226	— 12 1	2,56,17,989	11 13 —
1180 or 1181 or 1773-4			2,35,77,528	10 6 2	18,05,528	6 15 1	2,53,83,057	1 1 3
1181 or 1182 or 1774-5			2,37,20,882	8 6 1	17,40,399	7 19 1	2,54,61,282	— 5 2
1182 or 1183 or 1775-6			2,40,33,296	10 14 2	12,18,176	5 10 3	2,55,51,472	15 15 1 • Sic in Orig.
1183 or 1184 or 1776-7			2,36,21,604	8 8 1	13,94,769	— 18 3	2,50,16,373	9 7 —
1184 or 1185 or 1777-8			2,24,30,527	15 13 3	20,79,450	12 1 1	2,45,08,978	11 15 —
1185 or 1186 or 1778-9			2,30,41,818	1 10 1	19,19,747	2 14 3	2,49,61,565	4 5 —
1186 or 1187 or 1779-80			2,37,01,863	3 8 1	15,66,321	13 5 3	2,47,68,185	— 14 —
1187 or 1188 or 1780-1			2,26,82,691	13 17 1	14,24,542	— 10 2	2,41,07,233	14 7 3
1188 or 1189 or 1781-2			2,56,10,873	13 4 1	6,23,989	3 5 1	2,62,34,863	— 9 2
1189 or 1190 or 1782-3			2,47,88,515	15 7 3	6,50,461	11 13 —	2,54,38,977	11 — 3
1190 or 1191 or 1783-4			2,53,22,585	13 14 2	4,49,615	14 17 —	2,57,72,201	12 11 2

Fort William, the 18th May 1785.

Errors excepted.

(Signed)

CHARLES CROFTS,

Accomp^t Gen^l to the R. D.

ACCOUNT shewing the Charges of Collecting in each Year, from the Year 1179-80, Bengal Behar Stile, to 1190-1.

YEARS.			Charges Collecting.						TOTAL.		
Bengal Year.	Behar Year.	English Stile.	Charges. Collection.			Charges General.					
1179 or 1180 or 1772-3			14,08,353	1	15	3	3,55,254	1	8	-	17,63,607 3 3 3
1180 or 1181 or 1773-4			11,03,882	8	-	1	6,43,003	4	1	-	17,46,885 12 1 1
1181 or 1182 or 1774-5			12,47,564	11	11	-	2,72,743	12	-	-	15,20,308 7 11 -
1182 or 1183 or 1775-6			14,72,292	14	5	2	2,75,830	7	11	2	17,48,123 5 17 -
1183 or 1184 or 1776-7			14,83,864	4	9	1	2,81,959	6	14	3	17,65,823 11 4 -
1184 or 1185 or 1777-8			18,30,413	1	-	3	3,64,147	1	13	1	21,94,560 2 14 -
1185 or 1186 or 1778-9			18,49,665	14	11	3	3,44,754	15	14	2	21,94,420 14 6 1
1186 or 1187 or 1779-80			18,81,061	3	11	-	3,41,075	2	10	3	22,22,136 6 1 3
1187 or 1188 or 1780-1			19,54,233	4	10	1	5,67,694	5	2	2	25,21,927 9 12 3
1188 or 1189 or 1781-2			18,71,250	8	-	-	2,85,635	10	8	-	21,56,886 2 8 -
1189 or 1190 or 1782-3			18,45,017	3	8	3	3,15,036	-	16	1	21,60,053 4 5 -
1190 or 1191 or 1783-4			24,39,176	8	19	-	3,50,557	-	18	1	27,89,733 9 17 1

Fort William, the 18th May 1785.

Errors excepted.

(Signed) CHARLES CROFTS,
Accomp^t Gen^l to the R. D.

Ordered, That they be sent accordingly in Circulation.

Signed at the End of the Consultation,

John Macpherson,
Cha^r Stuart.

APPENDIX, N° CLV.

Extract from a Book, intituled, State of the Revenues of Bengal and Behar for 1191 or 1784-5.

Abstract of Charges on the Gross Collections of the Revenue of Bengal and Behar, for the Bengal Year 1191, or Behar Year 1192, English Style 1784-5.

MOFUSSIL.

Moorshedabad.

Charges Collections.

Salary, Allowance, and House Rent to the Chief, Assistants, and Surgeon on this Establishment — Sicca Rupees —

37,643 15 00

Allowance to the Dewan and the Officers of the Cutchery employed in the Collections —

Sicca Rupees — 16,278 0 00

53,921 15 00

Charges Zemindarry.

Paid the Chowdry Norainder Narine of Lush Kerpore —

6,187 8 00

Ditto, the Chowdry Belaunauth of Chondloy —

900 0 00

Ditto, the Chowdry Gowry Caunt of Hattindah —

4,575 15 00

Ditto, the Merjah Mehadee —

61 14 00

Ditto, the Charity to Mahomed Iffooph of Tanah Cutwah —

390 0 00

Ditto, the Ruffoorn Canongoes —

4,685 6 30

16,800 11 30

Sebundy Charges.

Paid the Sebundy Corps at Moraudbaug —

96,327 13 00

Charges General.

Paid Cutchery Contingencies, mending the Roads, Hoondean, &c. —

18,919 7 12 0

Allowances to Members of the Provincial of * Moorshedabad —

16,800 0 00

* Sic in Orig.

Dawk Charges.

Disburfed on this Account —

103 9 00

Charges Buildings and Repairs.

Disburfed on this Account —

725 0 00

Total Charges on the Gross Collections of the Moorshedabad Chiefship —

2,03,598 7 15 0

Patna Chiefship.

Charges Collections.

Salary, Allowance, and House Rent to the Chief, Assistants, and Surgeon on this Establishment — Sicca Rupees —

44,790 3 00

Ditto to the Dewan and Officers employed in the Cutchery —

12,396 0 00

57,186 3 00

Charges Zemindarry.

Paid the Allowance to the Pensioners on the Behar Establishment —

41,489 13 00

Sebundy Charges.

Paid the Sebundy Corps —

33,630 8 13

Charges General.

Disburfed on Account of Travelling Charges, the Festival of the Buckfed, &c. Office Charges, and other Contingencies —

10,113 11 00

Carry over

1,42,420 3 13 2,03,598 7 15 0

[8 X]

Abstract of Charges on the Gross Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought over	—	Sicca Rupees	—	2,03,598	7	15	0
Patna continued. Brought over	—	Sicca Rupees	1,42,420	3	1	3	
Dawk Charges.							
Disburfed for Postage of Letters and Dawk Bearers	—	—	—	21,179	4	0	0
Charges Building and Repairs.							
Disburfed on this Account	—	—	—	2,873	13	8	1
Total Charges on the Gross Collections of the Patna Chiefship				<u>1,66,473</u>	4	10	0
Dacca Chiefship.							
Charges Collections.							
Salary, Allowance and House Rent to the Chief, Assistant, and Surgeon on this Establishment	—	Sicca Rupees	—	57,369	14	0	0
Allowance to the Dewan and the Officers of the Cutchery employed in the Collections,		Sicca Rupees	—	20,712	0	0	0
				<u>78,081</u>	14	0	0
Charges Zemindarry.							
Annual Allowances to Muckroom Dowlah,			72,000	0	0	0	
Ditto ditto to the Officers of the Tope				6,454	8	0	0
Connah	—	—					
Ditto ditto to the State Pensioners on this Establishment			46,099	8	0	0	
Ditto ditto to the Objects of Charity,			6,480	0	0	0	
Ditto ditto to the Rozinadars	—		630	0	0	0	
Ditto ditto to the Canongoes			3,443	15	17	3	
				<u>1,35,107</u>	15	17	3
Sebundy Charges.							
Paid the Sebundy Corps	—	—	—	65,138	9	10	0
Charges General.							
Paid Cutchery Contingent, Travelling Charges, Prisoners Diet, &c.	—	—	—	27,406	14	14	0
Dawk Charges.							
Disburfed on this Account	—	—	—	263	15	5	0
Total Charges on the Gross Collections of Dacca Chiefship				<u>3,05,999</u>	5	6	3
Houghly Collectorship.							
Charges Collections.							
Salary Allowance to the Collector, Assistants, Surgeon, &c.	—	—	37,800	0	0	0	
Allowance to the Dewan and Officers of the Cutchery	—	—	9,036	0	0	0	
				<u>46,836</u>	0	0	0
Charges Zemindarry.							
Annual Allowance to the Zemindar	—		15,708	0	0	0	
Ditto ditto for Charitable Purposes	—		4,303	6	10	0	
				<u>20,011</u>	6	10	0
Charges General.							
Paid Cutchery Contingencies, Repairing Roads, Prisoners Diet, and other Contingencies	—	—	—	10,247	14	5	2
Charges Building and Repairs.							
Disburfed on this Account	—	—	—	1,200	0	0	0
Dawk Charges.							
Disburfed for Postage of Letters	—	—	—	50	4	0	0
Total Charges on the Gross Collections of Houghly Collectorship				<u>78,345</u>	8	15	2
Carry forward				<u>7,54,416</u>	10	7	1

Abstract of Charges on the Gross Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought forward	Sicca Rupees	—	7,54,416	10	7	1
Patchaet Collectorship.						
Charges Collections.						
Paid Salary Allowance, and House Rent to the Collector, Assistant, and Surgeon, &c.	Sicca Rupees	—	18,900	0	0	0
Ditto to the Dewan and Officers employed in the Cutchery Account; the Collections of Patchaet		—	9,534	0	0	0
Ditto to ditto ditto ditto of Jeldah		—	7,148	0	0	0
				35,582	0	0
Charges Zemindarry.						
Annual Allowance to the Zemindar	—	17,302	8	0	0	
Ditto ditto to his Servants	—	2,696	7	0	0	
Ditto ditto for Pojah or Religious Ceremony	—	753	6	0	0	
Ditto ditto the Expences of the Poneah Ceremony	—	35	0	0	0	
				20,787	5	0
Charges General.						
Paid Cutchery Contingencies, Charity, and other petty Charges of Patchaet	—	5,678	15	10	0	
Ditto ditto of Jeldah	—	872	4	0	0	
				6,551	3	10
Dawk Charges.						
Paid the Account Postage of Letters, of Patchaet, and Jeldah	—	—	—	1,104	14	0
Total Charges on the Gross Collections of the Patchaet Collectorship					64,025	6
Chittagong Collectorship.						
Charges Collections.						
Salary Allowance, and House Rent to the Chief, Assistant, and Surgeon, &c. on this Establishment	—	59,918	2	0	0	
Ditto, to the Dewan, and Officers employed in the Cutchery Account the Collections	—	20,549	9	0	0	
				80,467	11	0
Charges Zemindarry.						
Paid to the Portuguese Padries, and Zemindar of Tipperah, and Charity to the Poor, agreeable to the established Customs	—	15,450	14	0	0	
Charges General.						
Paid for Prisoners Diet and other Petty Charges, &c.	—	—	—	17,349	13	16
Charges Building and Repairs.						
Disburfed on this Account	—	—	—	170	11	0
Dawk Charges.						
Disburfed on Account Postage of Letters	—	—	—	1,028	8	11
Total Charges on the Gross Collections of the Chittagong Collectorship					1,14,467	10
Midnapore Collectorship.						
Charges Collections.						
Salary Allowance to the Collector, Assistant, and Surgeon on this Establishment	—	58,072	0	0	0	
Allowance to the Dewan and Officers employed in the Cutchery	—	9,944	0	0	0	
				68,016	0	0
Charges Zemindarry.						
Annual Allowance to the Canongoes	—	—	—	8,689	15	9
Charges General.						
Paid Cutchery Contingencies, Prisoners Diet, and other Petty Charges	—	—	—	5,052	4	0
Carry over				81,758	3	9
					9,32,909	11

Abstract of the Charges on the Gross Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought over,	Sicca Rupees	—	9,32,909	11	5	1
Midnapore Collectorship continued. Brought over,	Sicca Rupees	81,758	3	9	0	
Charges Building and Repairs. Disbursed on this Account for the Fort at Midnapore		—	1,200	0	0	0
Dawk Charges. Paid Account Postage of Letters		—	121	7	0	0
Total Charges on the Gross Collections of Midnapore Collectorship						83,079 10 9 0
Rungpore Collectorship. Charges Collections. Salary to the Collector, Assistant and Surgeon on this Establishment		35,520	0	0	0	
Allowance, &c. to the Aumins deputed to this District		54,735	0	0	0	
Allowance to the Dewan and Officers of the Cutchery employed in the Collections of this Province		19,501	5	3	0	
			1,09,756	5	3	0
Sebundy Charges. Paid the Sebundy Corps		—	21,421	0	0	0
Charges Zemindarry. Annual Allowance to the Zemindar of Rungpore		19,358	8	3	1	
Ditto ditto ditto of Coach Behar		72,971	9	2	0	
Ditto ditto ditto to the Canongoes		4,771	11	9	0	
			97,101	12	14	1
Charges General. Paid Cutchery Contingencies, Prisoners Diet, Repairs of Pool, &c.		6,215	0	1	1	
Paid Hoondian, and Charges transporting Treasure, and Loss of Batta on New Nar- rany and French Arcot		29,927	3	2	1	
Allowance to Ramgoreindy Matre Aumin, &c.		5,502				
			41,644	3	3	2
Dawk Charges. Paid on Account Postage of Letters		—	511	5	0	0
Total Charges on the Gross Collections of Rungpore Collectorship						2,70,434 10 0 3
Ramgur Collectorship. Charges Collections. Paid to the Collector, Assistant, Surgeon, Offi- cers and Servants employed in the Cut- cherry on Account of the Collections		29,950	0	0	0	
Ditto Officers and Servants employed in the Cutcherry on Account of the Collections of Jungle Terry		4,333	8	0	0	
			34,283	8	0	0
Charges Zemindarry. Annual Allowance, to the Zemindar of Jun- gle Terry		—	1,081	2	5	0
Charges General. Paid Account Prisoners Diet, Cutcherry Con- tingencies, &c.		—	7,063	0	6	2
Charges Building and Repairs. Disbursed on this Account		—	20	14	0	0
Dawk Charges. Disbursed Account Postage of Letters		—	326	15	0	0
Total Charges on the Gross Collections of Ramgur Collectorship						42,775 7 11 2
			Carry forward			13,29,199 7 6 2

Abstract of Charges on the Gross Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought forward	—	—	—	13,29,199	7	6	2
Rajemehal Collectorship.							
Charges Collections.							
Allowance to the Dewan and Officers of the Cutchery	—	—	—	4,068	0	0	0
Burgandoffes Wages	—	—	—	8,208	0	0	0
Sezawul and Hill People escorting the Dawks	—	—	—	1,260	0	0	0
							13,536 0 0 0
Charges Zemindarry.							
Annual Allowance to the Zemindar	—	—	—	6,000	0	0	3
Ditto Pension to Syed Jaffer, &c.	—	—	—	360	0	0	0
Ditto of Objects of Charity	—	—	—	239	7	12	0
Ditto of the Canongoes	—	—	—	3,476	8	0	0
Ditto Durroghah Kuddoom Ruffool	—	—	—	114	15	12	0
Ditto to the Chowdries of Pergunnah Cowk-jole and Battia Gopaulpore	—	—	—	3,639	6	14	0
							13,830 5 18 0
Charges General.							
Allowance to Cutwally	—	—	—	600	0	0	0
Ditto for Cutchery Contingencies	—	—	—	600	0	0	0
							1,200 0 0 0
Hill Charges.							
Paid to the Corps of Hill People	—	—	—				62,024 0 0
Dawk Charges.							
Paid for Postage of Letters	—	—	—				3 8 0
Total Charges on the Gross Collections of Rajemehal Collectorship							90,593 13 18 0
Boglepore Collectorship.							
Charges Collections.							
Salary to the Collector, Assistant, Surgeon, &c. in this Establishment	—	—	—	23,651	11	0	0
Allowance to the Dewan and Officers employed in the Collections of this Province, and Travelling Charges to the Collector	—	—	—	7,930	8	3	1
							31,582 3 3 1
Charges Zemindarry.							
Allowance to the Cauzies at the Ead	—	—	—	77	11	5	3
Ditto Account Rozinadars	—	—	—	16,783	2	18	0
Ditto to Rajah Soujan Sing, and Roshen Bucks of Jungle Terry	—	—	—	1,659	4	15	2
Ditto to Golaum Ruffool Fakeer	—	—	—	1,045	0	0	0
Ditto and Ruffoom to Mozuffer Ally, Zemindar of Kerringpore	—	—	—	14,895	7	2	0
							34,460 10 1 1
Sebundy Charges.							
Paid the Sebundy Corps	—	—	—				15,036 8 0 0
Charges General.							
Paid for Cutchery Contingencies, Prisoners Diet, Hoondian, &c.	—	—	—	4,989	8	13	0
Ditto Premium for killing Tygers	—	—	—	508	9	4	0
							5,498 1 17 0
Charges Building and Repairs.							
Disbursed on this Account	—	—	—				604 5 0 0
Dawk Charges.							
Paid for Postage of Letters	—	—	—				266 9 0 0
Total Charges on the Gross Collections of Boglepore Collectorship							87,448 5 1 2
Sircar Saurun Collectorship.							
Charges Collections.							
Paid Allowance to the Collector, Assistant, Surgeon, &c.	—	—	—	29,100	0	0	0
Ditto Dewan and Officers of the Cutchery employed in the Collections	—	—	—	3,804	0	0	0
							32,904 0 0 0
Carry over				32,904	0	0	0
							15,07,241 10 6 0

Abstract of Charges on the Gross Collections of Bengal and Behar for 1784-5.

Mofussil continued. Brought over —		Sicca Rupees			15,07,241 10 6 0
Sircar Saurun Collectorship continued. Brought over S ^r R ^r		32,904	0	0	0
Charges Zemindarry.					
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes		30,791	9	2	1
Charges General.					
Disburfed on Account of Cutchery Contingencies, and Charges Hussypore Pergunnah		11,742	15	2	1
Dawk Charges.					
Paid for Postage of Letters		167	13	0	0
Total Charges on the Gros Collections of Sircar Saurun Collectorship					75,606 5 4 2
Sircar Tirhoot Collectorship.					
Charges Collections.					
Allowance to the Collector, Assistant, &c. on this Establishment		23,640	0	0	0
Ditto to the Dewan and Officers employed in the Cutchery Account the Collections		5,472	0	0	0
		29,112	0	0	0
Charges General.					
Paid Cutchery Contingences, Hoondian, Premium for killing Tygers, and Petty other Charges		13,515	0	0	0
Dawk Charges.					
Disburfed for Postage of Letters		80	0	0	0
Total Charges on the Gros Collections of Sircar Tirhoot Collectorship					42,707 0 0 0
Sylhet Collectorship.					
Charges Collections.					
Paid Salary to the Collector, Assistant, in this Establishment		24,600	0	0	0
Ditto to the Dewan and Officers employed in the Cutchery Account the Collections		7,716	0	0	0
		32,316	0	0	0
Charges Zemindarry.					
Allowance to the Zemindar, Canongoes, Charity, &c.		9,033	15	12	0
Charges General.					
Paid Cutcherry Contingencies, Prisoners Diet, Burgundosses, Hoondian, Loss on Cowries, &c.		44,045	10	13	3
Dawk Charges.					
Paid Postage of Letters		404	7	10	0
Total Charges on the Gros Collections of Sylhet Collectorship					85,800 1 15 3
Silberris Collectorship.					
Charges Collections.					
Salary and House Rent to the Collector and Surgeon in this Establishment		22,760	0	0	0
Allowance to the Dewan and Officers of the Cutchery employed Account the Collections		5,040	0	0	0
		27,800	0	0	0
Charges Zemindarry.					
Paid to the Ruffoom Canongoes		2,008	7	19	0
Charges General.					
Paid Burgundosse's Allowances, petty Charges, &c.		3,270	0	0	0
Dawk Charges.					
Paid Postage of Letters		840	0	0	0
Total Charges on the Gros Collections of Silberris Collectorship					33,918 7 19 0
		Carry forward			17,45,273 9 5 1

Abstract of Charges on the Gros Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought forward	—	—	—	17,45,273	9	5	1
Hidgelly Collectors.	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—
Paid to the Dewan and Officers employed in the Cutchery Account the Collections	—	—	—	23,981	11	11	2
Charges Zemindary.	—	—	—	—	—	—	—
Paid Allowance to the Zemindar, Brahmins, Birtie, Canongoes, &c.	—	—	—	1,19,527	4	11	3
Ditto ditto of Jeffere	—	—	—	49,318	5	11	0
Charges General.	—	—	—	1,68,845	10	2	3
Paid Cutchery Conringencies, repairing Roads, &c.	—	—	—	32,759	6	2	0
Charges Poolbundy.	—	—	—	—	—	—	—
Disbursed on this Account	—	—	—	4,003	7	3	2
Sebundy Charges.	—	—	—	—	—	—	—
Paid the Sebundy Corps at Hidgelly	—	—	—	6,600	0	0	0
Total Charges on the Gros Collections of Hidgelly Collectors	—	—	—	2,36,190	2	19	3
Circar Rotas Collectors.	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—
Paid Allowance to the Collector, Affistants, &c.	—	—	—	26,000	0	0	0
Ditto ditto to the Dewan and Officers employed in the Cutchery	—	—	—	15,001	2	0	0
Charges General.	—	—	—	41,001	2	0	0
Paid Cutchery Conringencies, Travelling Charges, Hoondean, Premium for killing Tygers	—	—	—	4,646	4	10	0
Dawk Charges.	—	—	—	—	—	—	—
Paid Postage of Letters	—	—	—	1,234	9	0	0
Sebundy Charges.	—	—	—	—	—	—	—
Paid the Sebundy Corps at Sircar Rotas	—	—	—	1,200	0	0	0
Total Charges on the Gros Collections of Sircar Rotas Collectors	—	—	—	48,081	15	10	0
HUZZOORIE.	—	—	—	20,29,545	11	15	0
Burdwan.	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—
Paid Commiffion to the Superintendent, Allowance to the Affistants, Tannadars, and Sezawuls, &c.	—	—	—	1,46,826	14	0	3
Carry over, Sicca Rupees	—	—	—	1,46,826	14	0	3
	—	—	—	20,29,545	11	15	0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

	Mofussil continued. Brought over	Sicca Rupees			
Huzzoorie continued.					
Burdwan continued. Brought over				1,46,826 14 0 3	
Charges Zemindarry.					
Allowance to the Zemindar and Servants					
Account Charity				3,90,325 0 0 0	
Ruffoom Canongoes				8,719 8 5 0	
				9,675 0 0 0	
				<u>4,08,719 8 5 0</u>	
Charges Poolbundye.					
Disbursed on this Account				86,631 4 0 0	
Dawk Charges.					
Disbursed for Postage of Letters				450 0 0 0	
Charges General.					
For killing Tygers, Prisoners Diet, and other petty Charges				2,090 0 0 0	
Charges Buildings and Repairs.					
Disbursed to this Account				3,000 0 0 0	
				<u>6,47,717 10 5 3</u>	
Beerbhoom.					
Charges Collections.					
Allowance to the Collector, Dewan, Officers, &c. employed in the Cutchery				11,100 0 0 0	
Charges Zemindarry.					
Paid the Allowance to the Zemindar				1,50,000 0 0 0	
Ditto ditto				9,000 0 0 0	
Debtah Poojah				896 8 0 0	
Pooneah Charges				69 2 5 0	
Burgundoffes				2,491 11 0 0	
Charity				72 0 0 0	
				<u>1,62,528 13 13 0</u>	
Charges General.					
Cutchery Contingencies, Premium for killing Tygers, &c.				430 0 0 0	
Dawk Charges.					
Paid Postage of Letters				143 9 0 0	
				<u>1,74,202 6 13 0</u>	
Bissenpore.					
Charges Collections.					
Allowance to the Collector of Bissenpore				16,300 0 0 0	
				<u>16,300 0 0 0</u>	
Carry forward				8,21,920 0 18 3	20,29,545 11 15 0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued.	Brought forward	—	—	—	20,29,545 11 15 0
Huzzoorie continued.	Brought forward	—	—	—	—
Biffenpore continued.	Brought forward	—	—	—	—
Charges Zemindary.					
Paid Allowance to the Zemindar		43,499 15 10 0	—	—	—
Ditto ditto	Servants	4,020 0 0 0	—	—	—
Ditto ditto	Debtah Poojah	4,152 0 0 0	—	—	—
Ditto ditto	Pooneah Charges	65 11 0 0	—	—	—
Ditto ditto	Ruffoam Canongoes	2,296 8 0 0	—	—	—
Charges Poolbundye.		54,034 2 10 0	—	—	—
Disburfed on this Account		2,000 0 0 0	—	—	—
		72,334 2 10 0	—	—	—
Dingapore.					
Charges Zemindary.					
Allowance to the Zemindar		1,50,000 0 0 0	—	—	—
Ditto to his Servants		17,881 8 0 0	—	—	—
Ditto Burgundoffes		8,439 3 0 0	—	—	—
Allowance to Mahomed Huffein		337 8 0 0	—	—	—
Brahmins Biftie		7,717 15 0 0	—	—	—
Ruffoam Canongoes		7,152 1 17 0	—	—	—
Pooneah Charges		100 0 0 0	—	—	—
Kawnjeerally Cawn		3,400 0 0 0	—	—	—
		1,95,028 3 17 0	—	—	—
Futtehling.					
Charges Collections.					
Paid Commiffion to the Superintendant		24,852 3 12 0	—	—	—
Charges Zemindary.					
Paid Allowance to the Zemindar		9,960 9 13 0	—	—	—
Charges Poolbundye.					
Disburfed on this Account		1,600 0 0 0	—	—	—
Charges Building and Repairs.					
Disburfed on this Account		170 0 0 0	—	—	—
Charges General.					
Paid Contingencies, Land Meafurer, and Charity, &c.		8,716 0 0 0	—	—	—
		45,298 13 5 0	—	—	—
Carry over, Sicca Rupees		11,34,581 4 10 3	—	—	—
		20,29,545 11 15 0	—	—	—

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought over	—	—	—	—	20,29,545 11 15 0
Huzzoorie continued. Brought over	—	—	—	—	—
Jehingerpore (Luckey Money, Ingdeffary, Coffinaut, and Biffennam).	—	—	—	—	11,34,581 4 10 3
Charges Zemindarry.					
Paid Allowance to the Zemindar	—	—	—	—	—
Ditto ditto to the Canongoes	—	—	—	—	—
	9,050 0 0 0				
	2,161 8 18 0				
	—				11,211 8 18 0
Charges General.					
Paid Hire of Boat for Dispatch of the Revenue	—	—	—	—	—
	—				11,271 8 18 0
Lufhkerpore, 10½ Ann'					
Charges Zemindarry.					
Paid Allowance to the Zemindar	—	—	—	—	—
Ditto ditto Merja Mehadey	—	—	—	—	—
Ditto ditto Canongoes	—	—	—	—	—
	11,812 8 0 0				
	118 2 0 0				
	4,208 3 10 2				
	—				16,138 13 10 2
Mahomedshye, 12 An' 16 Gundas.					
Charges Zemindarry.					
Allowance to the Zemindar	—	—	—	—	—
Brahmins Birtie	—	—	—	—	—
Ruffoom Canongoes	—	—	—	—	—
	8,400 0 0 0				
	296 12 16 0				
	1,164 0 0 0				
	—				9,860 12 16 0
Mahomedshye, 3 An' 4 Gundas.					
Charges Zemindarry.					
Allowance to the Zemindar	—	—	—	—	—
Brahmins Birtie	—	—	—	—	—
	3,600 0 0 0				
	74 3 4 0				
	—				3,674 3 4 0
Mahomedamipore, 10 An'					
Charges Zemindarry.					
Allowance to the Zemindar	—	—	—	—	—
Ditto to the Ruffoom Canongoes	—	—	—	—	—
	12,529 2 0 0				
	2,039 13 0 0				
	—				14,568 15 0 0
Mahomedamipore, 6 An'					
Charges Zemindarry.					
Allowance to the Zemindar	—	—	—	—	—
	—				6,763 14 0 0
Nuddea.					
Charges Collections.					
Paid the Allowance to the Superintendent, and alfo to the Dewan and Officers of the Cutchery	—	—	—	—	—
	39,032 0 0 0				
	—				—
	39,032 0 0 0				
	—				11,96,859 7 19 1
	—				20,29,545 11 15 0
Carry forward, Sicca Rupees					

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued.	Brought forward	Sicca Rupees
Huzzoorie continued.	Brought forward	Sicca Rupees
Nuddeah continued.	Brought forward	Sicca Rupees
Charges Zemindarry.		
Allowance to the Zemindar	—	—
Ditto to the Burgundoffes	—	—
Ditto Servants to the Zemindar	—	—
Ditto Jaghur Merjah Ellach Khawn and Merjanageir	—	—
Ditto Ruffoom Canongoes	—	—
Ditto Charity, &c.	—	—
Charges General.		
Cutcherry Contingencies, for killing Tygers, Pooneah Charges, Prisoners Diet, &c.	—	—
Charges Building and Repairs.		
Disburfed on this Account	—	—
Charges Poolbundyc.		
Disburfed on this Account	—	—
Dawk Charges.		
Disburfed on this Account	—	—
Patna.		
Charges Collections.		
Paid Allowance to the Superintendent, to the Dewan, and Officers employed in the Cutchery	—	—
Charges Zemindarry.		
Allowance to Meha Rajah Kullian Sing	—	—
Charges General.		
Travelling Charges, Hoondian, &c.	—	—
Dawk Charges.		
Paid Postage of Letters	—	—
Purnea.		
Charges Collections.		
Allowance to the Collector, Affistant, and Surgeon	—	—
Ditto to the Dewan and Officers at the Sudder	—	—
Ditto to the Ditto	—	—
Ditto in the Mofuffil	—	—
Carry over, Sicca Rupees		

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued.	Brought over	—	—	—	20,29,545 11 15 0
Huzzoorie continued.	Brought over	—	—	—	—
Purnea continued.	Brought over	—	—	15,05,637 4 7 2	—
Charges Zemindary.					
Allowance to the Zemindar	—	—	—	75,982 2 19 2	—
Ditto Brahmins Birtie	—	—	—	—	—
Ditto Ruffoom Canongoes	—	—	—	—	—
Daily Charity	—	—	—	—	—
Ead Charges	—	—	—	—	—
				86,886 14 5 1	—
Charges General.					
Cutcherry Contingencies, Premium for killing Tygers, and other petty	—	—	—	—	—
Charges	—	—	—	—	—
Dawk Charges.	—	—	—	—	—
Postage of Public Letters	—	—	—	—	—
				188 10 0 0	—
Petty Mhals.				—	—
Charges Collections.				—	—
Paid Commiffion to the Superintendant and Officers employed in the Collections	—	—	—	—	—
				15,912 2 10 0	—
Rocunpore.				—	—
Charges Zemindary.				—	—
Allowance to the Zemindar	—	—	—	—	—
Ditto to Servants	—	—	—	—	—
Ditto to Burgundoffes	—	—	—	—	—
Malgoozary Gurrarnary	—	—	—	—	—
Brahmins Birtie	—	—	—	—	—
Ruffoom Canongoes	—	—	—	—	—
				27,500 0 0 0	—
				4,788 0 0 0	—
				3,000 0 0 0	—
				4,683 15 0 0	—
				4,115 1 0 0	—
				2,103 2 1 0	—
Charges Poolbundye.				—	—
Disburfed on this Account	—	—	—	—	—
				46,190 2 1 0	—
				1,375 0 0 0	—
				47,565 2 1 0	—
Rajeshahys.				—	—
Charges Collections.				—	—
Paid Allowance to the Superintendant, the Dewan, and Officers employed	—	—	—	—	—
Account the Collections	—	—	—	—	—
				47,163 0 0 0	—
Charges Zemindary.				—	—
Allowance to Ranny Bhowanny	—	—	—	—	—
Ditto to Gowry Perfaud	—	—	—	—	—
Ditto to Servants	—	—	—	—	—
				25,000 0 0 0	—
				5,500 0 0 0	—
				25,968 0 0 0	—
				56,468 0 0 0	—
Carry forward, Sicca Rupees	—	—	—	—	—
				47,163 0 0 0	—
				17,38,832 4 3 1	—
				20,29,545 11 15 0	—

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

[illegible]

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought over	—	—	—	20,29,545 11 15 0
Huzzoorie continued. Brought over	—	—	—	—
Moynachowrah.	—	—	—	—
Charges Poolbundye.	—	—	—	—
Disburfed on this Account	—	—	—	2,703 12 0 0
Sundeeep.	—	—	—	—
Charges General.	—	—	—	—
Cutchery Contingencies, &c.	—	—	—	541 2 10 0
Gurrah Ghaut.	—	—	—	—
Charges Zemindarry.	—	—	—	—
Allowance to the Zemindarry	—	—	—	6,000 0 0 0
Ditto to Servants	—	—	—	7,000 0 0 0
Satfeyka.	—	—	—	13,000 0 0 0
Charges Zemindarry.	—	—	—	—
Allowance to the Zemindar	—	—	—	4,800 0 0 0
Committee of Revenue.	—	—	—	—
Charges Collections.	—	—	—	—
Paid Commiffion to the Prefident and Members of the Committee of Revenue,	—	—	—	—
Ditto Allowance and Office Charges to the Secretary of ditto	3,06,936	4	2 0	—
Ditto ditto and ditto to the Accountant of ditto	1,27,186	13	11 0	—
Ditto the Commiffion allowed to the Accountant General, Mr. Willm Larkins,	10,600	0	0 0	—
Sic. Rup'	42,727	10	18 0	—
Ditto Allowance to the Secretary to the Council of Revenue, Office Charges,	1,05,903	14	0 0	—
Monthly Writers, &c.	—	—	—	—
Ditto Expences of the Office of Accountant General to the Revenue Department	64,118	5	0 0	—
Ditto Perfian Translator to the Committee of Revenue	14,140	0	0 0	—
Paid Allowance to the Accountant to the Committee of Revenue	37,081	13	11 0	—
Ditto Allowance to Perfian and Bengal Translator to the Committee of Revenue, Office Charges, &c.	27,250	0	0 0	—
Ditto Allowance to the Register of the Canongoes, and Office Charges	6,000	0	0 0	—
Ditto to the Officers and Servants to the Khalfah Cutchery	91,797	0	0 0	—
Ditto Rent of the Khalfah Cutchery	6,000	0	0 0	—
Ditto Allowance to the Naib and Officers under Roy Royan, employed in the Khalfah Cutchery	19,684	0	0 0	—
Ditto Eftablifhment for arranging and preferving the Hufabood Papers collected by the Aumeen	6,250	0	0 0	—
Carry forward, Sicca Rupees	8,67,675	13	2 0	22,62,981 10 16 2
				20,29,545 11 15 0

Abstract of Charges on the Gross Collections of Bengal and Behar for 1784-5.

Mofuffil continued.	Brought forward	Sicca Rupees			
Huzzoorie continued.	Brought forward	Sicca Rupees			
Committee of Revenue.			22,62,981	10 16 2	20,29,545 11 15 0
Charges Collections continued.	Brought forward	Sicca Rupees			
Paid Allowance to the Cauzey of the 24 Pergunnahs			8,67,675	13 2 0	
Ditto Establishment for the Superintendent of the Prefs			1,400	0 0 0	
Ditto Tax of Khalfah Cutchery			5,965	0 0 0	
Ditto Allowance to Chundychurn and Sheristader of the Huzzoor Tehsil			405	0 0 0	
Duffer			3,120	0 0 0	
Ditto to Sircar, &c. employed in the Khalfah Treasury on the Part of the Governor General			2,210	0 0 0	
Ditto to the Superintendent of the Zemindar Duffer			33,900	0 0 0	
Ditto to the Superintendent of the Bazey Zameen Duffer			29,788	0 0 0	
Ditto of the Mazooly Duffer			21,860	0 0 0	
Ditto Allowance to the Officers, &c. of the Aumeeny Duffer			9,760	0 0 0	
Ditto Salary, &c. to Mr. Henry Lodge, as Resident at Belluah			30,000	0 0 0	
Ditto Allowance to Mr. Daltort M'Dowall			7,200	0 0 0	
Ditto Salary to Mr. Francis Redfearn, as Commissioner; also Mohurrs for measuring Mr. Christie's Lands			1,100	0 0 0	
Ditto Allowance to Mr. John Lumefden, deputed to the Pergunnah's Bahadpore and Shaistanagur			4,105	0 0 0	
Ditto Allowance to Mr. J. D. Patterson, and Servants Wages, as Commissioner to Rungpore			11,200	0 0 0	
Ditto Allowance to Mr. John Elliot, as Assistant to the Preparer of the Reports to the Revenue Department			611	0 0 0	
Ditto Allowance to Mr. Francis Redfearn, as Assistant to the President of the Committee of Revenue; also Assistant to the Preparer of Reports to the Revenue Department			5,200	0 0 0	
Ditto Godown Rent for the Aumeeny Paper			3,250	0 0 0	
Ditto Mr. Tillman Henehell, for his Establishment for the Purpose of cultivating the Soonderbunds			4,308	0 0 0	
Ditto Allowance, &c. to Doctor Collie			8,203	4 0 0	
			10,49,261	1 2 0	
Charges Fouzdarry.					
Disbursed on this Account on the following Districts, viz.					
Burdwan			2,250	0 0 0	
Bissenpore			12,775	0 0 0	
Dacca			47,925	0 0 0	
Purnea			3,800	0 0 0	
Rungpore			3,000	0 0 0	
Carry over, Sicca Rupees			69,750	0 0 0	
			10,49,261	1 2 0	22,62,981 10 16 2
					20,29,545 11 15 0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued.	Brought over	—	—	—	20,29,545	11	15	0
Huzzoorie continued.	Brought over	—	—	—	22,62,981	10	16	2
Committee of Revenue continued.	Brought over	—	—	—	10,49,261	1	2	0
Charges Fouzdarry continued.	Brought over	—	—	—	69,750	0	0	0
Disburfed on this Account on the following Diftricts, viz.								
Moorshedabad	—	—	—	—	1,75,454	12	8	2
Midnapore	—	—	—	—	8,825	0	0	0
Rangur	—	—	—	—	3,000	0	0	0
Chittagong	—	—	—	—	3,000	0	0	0
Houghly	—	—	—	—	42,194	7	15	0
Boglepore	—	—	—	—	16,930	12	0	0
Patna	—	—	—	—	22,569	8	1	0
Sircar Saurum	—	—	—	—	10,650	0	0	0
Sircar Tirhoot	—	—	—	—	8,200	0	0	0
Sircar Rotas	—	—	—	—	6,175	0	0	0
Allowance and Establishment to Mr. Tho' Dugald Campbell, Judge of the Dewanny Adawlut of the Calcutta Division	—	—	—	—	19,738	14	0	0
Paid Mr. John Willies, as Remembrancer of the Criminal Courts, for Jail Rent, Prisoners Diet, &c.	—	—	—	—	99,810	16	0	0
Allowance and Establishment to Mr. John Willies, as Remembrancer of the Criminal Court	—	—	—	—	12,323	1	0	0
Boggree	—	—	—	—	3,267	13	0	0
Moorley	—	—	—	—	25,620	0	0	0
					4,28,697	7	7	3
Dawk Charges.	—	—	—	—	870	9	0	0
For Postage of Public Letters	—	—	—	—	67,751	4	0	0
Charges Police.	—	—	—	—	—	—	—	—
Paid the Superintendent of Police Allowance for Zemindars, &c.	—	—	—	—	—	—	—	—
Charges Poolbundye.	—	—	—	—	—	—	—	—
Advanced on that Account from Moorshedabad	—	—	—	—	1,34,997	6	0	0
Ditto ditto from Midnapore	—	—	—	—	11,000	0	0	0
Ditto ditto from Midgelie	—	—	—	—	2,200	0	0	0
Ditto ditto from Sylket	—	—	—	—	9,950	0	0	0
					1,58,147	6	0	0
Charges Dewanny Adawlut.	—	—	—	—	—	—	—	—
Paid Allowance to the Judge and Establishment of the Sudder Dewanny Adawlut, also Establishment to the Adawluts in the Huzzoorie Department	—	—	—	—	9,84,363	9	12	0
					9,84,363	9	12	0
Carry forward, Sicca Rupees	—	—	—	—	17,04,727	11	9	3
					22,62,981	10	16	2
					20,29,545	11	15	0

Abstract of Charges on the Grofs Collections of Bengal and Behar 1784-5.

Mofuffil continued. Brought over	—	—	—	—	20,29,545 11 15 0
Huzzoorie continued. Brought over	—	—	—	—	—
Committee of Revenue continued. Brought over	—	—	—	—	22,62,981 10 16 2
Sebundy Charges.	—	—	—	—	28,34,496 3 8 1
Paid the Sebundy Corps of the several Districts, viz.	—	—	—	—	—
Account Dinagapore	—	—	—	—	—
Ditto Burdwan	—	—	—	—	—
Ditto Beerbhoon	—	—	—	—	—
Ditto Nudeah	—	—	—	—	—
Ditto Purnea	—	—	—	—	—
Ditto Town of Calcutta	—	—	—	—	—
Charges Building and Repairs.	—	—	—	—	—
Disbursed on this Account at Burdwan	—	—	—	—	—
Charges General.	—	—	—	—	—
Paid for making a Seal for the Use of the Office of Mr. Jonathan Duncan,	—	—	—	—	—
Preparer of the Reports to the Revenue Department	—	—	—	—	—
Ditto Contingent Charges ditto ditto	—	—	—	—	—
Ditto Mowlavy Muzcedud Dien for Charges, &c. of Madruffa	—	—	—	—	—
Ditto Mr. T. Lane for Tax	—	—	—	—	—
Ditto Travelling Charges to Mr. C. Burrows, as Assistant to Mr. J. Evelyn,	—	—	—	—	—
from Calcutta to Dacca Rajeshahye	—	—	—	—	—
Ditto Pooneah Charges	—	—	—	—	—
Paid Charges of Bengal Pens for the Use of Khalfah Servants for celebrating	—	—	—	—	—
the Day of Serry Punchumy	—	—	—	—	—
Ditto Charges for remitting C ^{rs} 46,400 to Mr. John Dyneley, Superintendent	—	—	—	—	—
of the Collector at Midnapore	—	—	—	—	—
Ditto Hoondean on Bills of Exchange	—	—	—	—	—
Ditto Charges of Aumin and Officers deputed to divide the Purgunnah Am-	—	—	—	—	—
brabad	—	—	—	—	—
Ditto ditto ditto Futtey Sing	—	—	—	—	—
Ditto Charges of Aumeen deputed to Coolberrie, as per Bill of Mr. Jonathan	—	—	—	—	—
Duncan, Preparer of Reports to the Revenue Department	—	—	—	—	—
Ditto Charges of Aumeen at Shaifnagar, agreeable to an Order of the Com-	—	—	—	—	—
mittee of Revenue	—	—	—	—	—
Ditto Messrs. Wilkinfon and Halhed, in full of their Claim on Account of	—	—	—	—	—
a Grammar of the Bengal Language completed by them in the Year 1776,	—	—	—	—	—
as per Order of Governor General and Council	—	—	—	—	—
Ditto Expences attending the Deputation of Mr. John Shore at Patna, in-	—	—	—	—	—
cluding House Rent	—	—	—	—	—
Carry forward, Sicca Rupees	—	—	—	—	—
	39,255 13 1 1	30,17,352 7 16 2	22,62,981 10 16 2	20,29,545 11 15 0	

Abstract of Charges on the Gros Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought forward	—	—	—	20,39,545 11 15 0
Muzzoorie continued. Brought forward	—	—	—	—
Committee of Revenue continued. Brought forward	—	—	—	22,62,981 10 16 2
Charges General continued. Brought forward	—	—	—	—
Paid Charges of Maintenance of Prisoners confined in the Khalfah Cutchery	39,255 12 1 1	30,17,352 7 16 2	—	—
Ditto Syed Nuzzerally Sezawul of Ihul Byfack under Pergunnah Shaifanagur	345 10 10 0	—	—	—
Ditto Mr. A. E. Young, Superintendent of the Bazee Jameen Dufter	700 0 0 0	—	—	—
Ditto Mr. A. Caldecot, as Affistant to Mr. John Shore, for his Deputation to Patna	6,600 0 0 0	—	—	—
Ditto Mr. F. Redfearn, ditto to ditto	3,000 0 0 0	—	—	—
Ditto Mr. F. Gladwin, Superintendent of the Prefs, for 2,000 Copies of Persian and Bengal Aumilnamahs	3,000 0 0 0	—	—	—
Ditto Sebundy Seapoys stationed at Aumboah with the Ranny of Burdwan	750 0 0 0	—	—	—
Ditto Travelling Charges to Ahmed Cawn on his Return to Jahingwinagore	75 9 10 0	—	—	—
Ditto Allowance to the Arabic Schoolmaster at Burdwan	50 0 0 0	—	—	—
Ditto Travelling Charges to Mr. John Evelynne for going and coming from Dacca to Presidency	6,822 0 0 0	—	—	—
	3,259 4 0 0	63,858 4 1 1	30,81,210 11 17 3	53,44,192 6 14 1
Total Charges defrayed by the Committee of Revenue from the Khalfah Treasury				
Grand Total of Charges on the Gros Collections of the Revenues of Bengal and Behar, for the Bengal Year 1191 or Behar 1192, as per General State of Demand, Receipts, and Balances				
	—	—	Sicca R ^r	73,73,738 2 9 1

Fort William, the 28th February 1787.

Errors excepted.

J. E. HARINGTON,

D. A. R. D.

W. B. D. K.

W. B. D. K.

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GENERAL ABSTRACT of the CHARGES on the GROSS COLLECTIONS of BENGAL and BEHAR for the Bengal Year 1191,
Behar Year 1192, English Stile 1784-5.

	Charges Collections.	Charges Zemindarry.	Sebundy Charges.	Charges General.	Allowances to the Members and Affiliants of the late Provincial Councils.	Dawk Charges.	Charges Building and Repairs.	Law Charges.	Hill Charges.	Charges Poolbundy.	Charges Fouzdarry.	Charges Police.	Charges Dewany Adawlut.	Grand Total of the Charges of 1783-4.*
														* Sic in Orig.
MOFUSSIL.														
Moorshedabad Chiefship -	53,921 15 0 0	16,800 11 3 0	96,327 13 0 0	18,919 7 12 0	16,800 0 0 0	103 9 0 0	725 0 0 0	—	—	—	—	—	—	2,03,598 7 15 0
Patna — ditto -	57,186 3 0 0	41,489 13 0 0	33,630 8 1 3	10,113 11 0 0	—	21,179 4 0 0	2,873 13 8 1	—	—	—	—	—	—	1,66,473 4 10 0
Dacca — ditto -	78,081 14 0 0	1,35,107 15 17 3	65,138 9 10 0	27,406 14 14 0	—	263 15 5 0	—	—	—	—	—	—	—	3,05,999 5 6 3
Houghly Collectorship -	46,836 0 0 0	20,011 6 10 0	—	10,247 14 5 2	—	50 4 0 0	1,200 0 0 0	—	—	—	—	—	—	78,345 8 15 2
Patcheat ditto -	35,582 0 0 0	20,787 5 0 0	—	6,551 3 10 0	—	1,104 14 0 0	—	—	—	—	—	—	—	64,025 6 10 0
Chittagong ditto -	80,467 11 0 0	15,450 14 0 0	—	17,349 13 16 2	—	1,028 8 11 2	170 11 0 0	—	—	—	—	—	—	1,14,467 10 8 0
Midnapore ditto -	68,016 0 0 0	8,689 15 9 0	—	5,052 4 0 0	—	121 7 0 0	1,200 0 0 0	—	—	—	—	—	—	83,079 10 9 0
Rungpore ditto -	1,09,756 5 3 0	97,101 12 14 1	21,421 0 0 0	41,644 3 3 2	—	511 5 0 0	—	—	—	—	—	—	—	2,70,434 10 3 0
Ramgur ditto -	34,283 8 0 0	1,081 2 5 0	—	7,063 0 6 2	—	326 15 0 0	20 14 0 0	—	—	—	—	—	—	42,775 7 11 2
Rajemhal ditto -	13,536 0 0 0	13,830 5 18 0	—	1,200 0 0 0	—	3 8 0 0	—	—	62,024 0 0 0	—	—	—	—	90,593 13 18 0
Boglepore ditto -	31,582 3 3 1	34,460 10 1 1	15,036 8 0 0	5,498 1 17 0	—	266 9 0 0	604 5 0 0	—	—	—	—	—	—	87,448 5 1 2
Sircar Saurun ditto -	32,904 0 0 0	30,791 9 2 1	—	11,742 15 2 1	—	167 13 0 0	—	—	—	—	—	—	—	75,606 5 4 2
Sircar Tirhoot ditto -	29,112 0 0 0	—	—	13,515 0 0 0	—	80 0 0 0	—	—	—	—	—	—	—	42,707 0 0 0
Sylhet — ditto -	32,316 0 0 0	9,033 15 12 0	—	44,045 10 13 3	—	404 7 10 0	—	—	—	—	—	—	—	85,800 1 15 3
Silberris — ditto -	27,800 0 0 0	2,008 7 19 0	—	3,270 0 0 0	—	840 0 0 0	—	—	—	—	—	—	—	33,918 7 19 0
Hidgelly. — ditto -	23,981 11 11 2	1,68,845 10 2 3	6,600 0 0 0	32,759 6 2 0	—	—	—	—	—	4,003 7 3 2	—	—	—	2,36,190 2 19 3
Sircar Rotas ditto -	41,001 2 0 0	—	1,200 0 0 0	4,646 4 10 0	—	1,234 9 0 0	—	—	—	—	—	—	—	48,081 15 10 0
Total Mufussil Charges, S ^a R ^a	7,96,364 8 17 3	6,15,491 10 14 1	2,39,354 6 11 3	2,61,025 14 13 0	16,800 0 0 0	27,687 6 2 0	6,794 11 8 1	—	62,024 0 0 0	4,003 7 3 2	—	—	—	20,29,545 11 15 0
Total Huzzoorie Charges, S ^a R ^a	15,11,642 10 16 1	15,98,592 1 9 3	1,70,856 4 8 1	1,27,458 6 2 1	1,27,298 10 13	2,562 3 10 0	16,215 3 0 0	13,500 0 0 0	—	2,90,648 6 0 0	4,28,697 7 7 3	67,751 4 0 0	9,88,969 13 7	53,44,192 6 14 1
Grand Total - S ^a R ^a	23,08,007 3 14 0	22,14,083 12 4 0	4,10,210 11 0 0	3,88,484 4 15 1	1,44,098 10 13	30,249 3 16 2	23,009 14 8 1	13,500 0 0 0	62,024 0 0 0	2,94,651 13 3 2	4,28,697 7 7 3	67,751 4 0 0	9,88,969 13 7	73,73,738 2 9 1

Fort William, the 28th February 1787.

Errors excepted.

J. E. HARINGTON,
D. A. R. D.

A P P E N D I X, N^o CLVI.

Extract from a Book, intitled, Revenues of Bengal and Behar, for the Bengal Year 1181, or Behar Year 1182, English Stile 1774-5.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny.

Moorshedabad Division.

Disbursed as follows.

Charges Collections.

Salary and Allowances to the Chief and Members of the Provincial, to the Assistants, Surgeon, and Writers on this Establishment — — — — 55,061 6 0

Allowance to the Dewan, the Officers of the Cutchery employed in the

Collections of this Division, and the Courts of Adawlut — — — — 1,04,904 7 10

Expences of the different Officers, and Cutcherry Charges — — — — 7,922 0 0

Total of Charges Collections in this Division — — — — 1,67,887 13 10

Charges General.

Paid for Buildings, Repairs, Hoonderaan, or Commission on Bills of Ex-

change, mending the Roads, and other Contingencies — — — — 25,152 11 4

Charges Poolbundee for 1181 — — — — 50,473 8 10

Advances made on Account of the Expence of the Poolbundee, for the ensuing Year 1182 — — — — 65,406 0 0

Total of the Charges General in this Division — — — — 1,41,032 3 14

Charges Zemindary.

Annual Allowance to the Ranny of Rajeshahy — — — — 2,50,000 0 0

Ditto for Burgundaffes — — — — 25,200 0 0

Ditto, Officers and Servants employed in the Cutcherry of Rajeshahy — — — — 25,968 0 0

Paid Brahmins and Expences of Religious Ceremonies of Rajeshahy — — — — 3,01,168 0 0

Expences of the Poonah — — — — 18,000 0 0

Annual Allowance to Rajah Gowreepersaud — — — — 100 0 0

Paid the Annual Allowance to Lochmerain, Zemindar of Rocunpore — — — — 6,000 0 0

Ditto Allowance for Officers and Servants — — — — 30,000 0 0

Ditto Burgundaffes — — — — 4,800 0 0

Ditto for Expence of Religious Ceremonies — — — — 2,958 0 0

Ditto — — — — 4,115 0 0

Ditto, Malguzary of Gourawary, paid to the Zemindar of Rajeshahy — — — — 41,903 0 0

Paid the Allowance to the Zemindar of Futting — — — — 4,684 0 0

to the Zemindar of Luthkerpore — — — — —

Pension to Mirza Mehendy — — — — —

Ditto to the Zemindar of Chundelly — — — — —

Ditto to Mahomed Iffof — — — — —

Ditto to Mahomed Ismael — — — — —

Ruffoom Canongoes — — — — —

Total Charges of Zemindary in this Division — — — — 46,587 0 0

Total Charges on the Gross Collections of Moorshedabad Division — — — — 10,000 0 0

— — — — 18,000 0 0

— — — — 180 0 0

— — — — 900 0 0

— — — — 180 0 0

— — — — 180 0 0

— — — — 24,753 4 10

7,34,968

5 14

7,34,968

5 14

Carry over

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny continued.	Brought over	—	—	—	7,34,968	5	14	0
Dinagepoor Division.								
Disbursed as follows.								
Charges Collections.								
Salary, Allowances and House Rent to the Chief, and Members of the Provincial Council, Assistants, Surgeon and Writers on this Establishment					87,129	10	10	0
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut, viz.								
At the Sudder or Head Cutcherry of the Division at Dinagepoor					91,221	5	0	0
Ditto of Purnea under this Division					43,127	4	18	0
Ditto of Rungpoor under this Division					23,417	14	15	2
Ditto of Edrackpore under this Division					3,120	0	0	0
Total of Charges Collections in this Division					1,60,886	8	13	2
					2,48,016	3	3	2
Charges Zemindary.								
Dinagepoor.								
Annual Allowance to the Rajah of Dinagepoor					1,50,000	0	0	0
Ditto for Burgundaffes					8,439	3	0	0
					1,58,439	3	0	0
Pension to Meer Mahomed Hossain					337	8	0	0
Charity					7,717	15	10	0
Ruffoom Canongoes					7,853	12	3	0
Kispanaut Sing					187	8	0	0
Emaum Charges					141	0	0	0
Annual Allowance for Prisoners Diet					961	6	1	0
					1,75,638	4	14	0
Rungpoor.								
Paid the Zemindars of Rungpoor their annual Allowance					19,358	7	10	0
Ruffoom Canongoes					4,771	11	10	0
					24,130	3	0	0
Edrackpore.								
* Sic in Orig. Paid the Zemindars of Edrackpore * his annual Allowance					6,000	0	0	0
To ditto for Servants					3,880	0	0	0
					9,880	0	0	0
Coach Behar.								
Paid to Dirhindernarain, Rajah of Coach Behar, his Proportion of the Collections, agreeable to Treaty made with him					72,971	9	6	0
Total of Charges Zemindary in this Division					2,82,620	0	14	0
					5,30,636	3	17	2
Carry forward					7,34,968	5	14	0

* Sic in Orig.

	Rs.	As.	Pais.	Total
Dewanny. Brought forward	—	—	—	—
Dinapore Division. Brought forward	—	—	—	—
Charges General.	—	—	—	—
Paid for Repairs, Cutcherry Contingencies, Hoondaccaan or Commission on Bills, Prisoners Diet, &c viz.	—	—	—	—
At the Sudder Cutcherry of Dinapore	52,072	4	10 2	
Ditto of Purnea under this Division	11,526	2	4 0	
Ditto of Rungpoor under this Division	2,288	3	6 2	
Total of Charges General in this Division	65,886	10	1 0	
Batta.				
Rungpoor.				
Batta on the Jumma of Rungpoor settled in Narrany Rupees, deducted to bring the Jumma into Sicca Rupees	88,240	2	2 0	
Purnea.				
Settled in Patna Sonaut Rupees, Batta to bring the Jumma into Siccas	61,370	14	0 0	
Sircar Behar.				
Settled in New Narrany Rupees to bring the Jumma into Siccas	80,731	13	13 3	
Total of Batta in this Division	—	—	—	
Total Charges on the Gross Collections of Dinapore Division, Sicca Rupees	2,30,342	13	15 3	8,26,865 11 14 1
Dacca Division.				
Disbursed as follows.				
Charges Collections.				
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment	55,949	10	10 0	
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Court of Adawlut	63,984	8	0 0	
Total of Charges Collections in this Division	1,19,934	2	10 0	
Charges Zemindary.				
Annual Allowance to the Nabob Jefferaut Cawn	72,000	0	0 0	
Ditto, for the Officers of his Tope Connah	28,835	12	2 0	
Ditto, for the State Pensioners on the Dacca Establishment	1,00,835	12	2 0	
Ditto, to the Servants employed in the Manufactures of the Malboofs Cofs	48,575	1	0 0	
Ditto, to Objects of Charity	2,175	0	0 0	
Ditto, to Rozindars, or daily Objects of Charity	6,480	0	0 0	
Ditto, for Medicines for the Poor	630	0	0 0	
	1,518	10	0 0	
Carry over	1,60,214	7	2 0	15,61,834 1 8 1

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1183, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought over	—	—	—	15,61,834	1	8	1
Dacca Division continued. Brought over	—	—	—	1,19,934	2	10	0
Charges Zemindary continued. Brought over	—	—	—	1,60,214	7	2	0
Expence of Illumination at the Festival of the Mohurrun	—	—	—	2,500	0	0	0
Kellonte to the Cawzees	—	—	—	94	7	10	0
Poonah Charges	—	—	—	200	0	0	0
Total of Charges Zemindary in this Division	—	—	—	1,63,008	14	12	0
Charges General.							
Paid for Repairs, Cutcherry Contingencies, Prisoners Diet, &c.	—	—	—	8,437	4	13	0
Total Charges on the Grofs Collections of Dacca Division	—	—	—	2,91,380	5	15	0
Burdwan Division.							
Disbursed from the Grofs Collections of the Dewanny Lands under this Division.							
Charges Collections.							
Beerbhoom.							
Paid to the Collector and Writers belonging to this Province before it was annexed to Burdwan Division	—	—	1,000	0	0		
Paid the Salary to the Dewan, and the Establishments belonging to this Province, and likewise the Charges of the Court of Adawlut	—	—	15,369	0	0		
Bissenpoor.							
Paid to the Dewan, and different Officers belonging to this Province, and the Courts of Adawlut, Patchaet.	—	—	8,273	10	0	0	
Paid to the Dewan, and different Officers belonging to this Province, and the Courts of Adawlut, Total of Charges Collections of the Dewanny Lands under Burdwan Division	—	—	21,141	0	2	0	
Charges Zemindary.							
Beerbhoom.							
Paid the Annual Allowance of the Rajah of Beerbhoom	—	—	1,50,000	0	0		
Ditto to his Servants	—	—	9,000	0	0		
Ditto for Poojah Charges	—	—	896	0	8		
Bissenpoor.							
Paid the annual Allowance to the Zemindar of Bissenpoor	—	—	48,000	0	0		
Ditto to his Servants	—	—	4,020	0	0		
Ditto for Poojah Charges	—	—	4,152	0	0		
Ditto Ruffoom Canongoes	—	—	1,148	4	10		
Carry forward			57,320	4	10	0	
			2,17,216	4	18	0	
			45,783	10	2	0	
			18,53,214	7	3	1	

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought forward	—	—	—	18,53,214	7	3	1
Burdwan Division. Brought forward	—	—	—	45,783	10	2	0
Charges Zemindary. Brought forward	—	—	—	2,17,216	4	18	0
Patchaet.							
Paid the annual Allowance to the Zemindar of Patchaet	—	—	—	17,302	8	0	0
Ditto to his Servants	—	—	—	2,696	7	0	0
Ditto for Poojah Charges	—	—	—	753	6	0	0
Total of Charges Zemindary of the Dewanny Lands under Burdwan Division	—	—	—	20,752	5	0	0
Charges General.							
Biffenpoor.							
Charges General incurred in Biffenpoor for Hoondceaan, Prifoners Diet, Poolbundee, &c.	—	—	—	4,605	3	15	0
Patchaet.							
Charges General incurred in Patchaet for Repairs, Hoondceaan, Prifoners Diet, &c.	—	—	—	6,231	0	10	0
Total of Charges General incurred in the Dewanny Lands under Burdwan Division	—	—	—	10,836	4	5	0
Batta.							
On the Jumma of Ramgur, &c. settled in Sonaut Rupees to bring them into Siccas	—	—	—	2,413	12	10	0
Total Charges on the Grofs Collections of the Dewanny Lands under Burdwan Division	—	—	—	2,97,002	4	15	0
Calcutta Division.							
Disbursed from the Grofs Collections of the Dewanny Lands under this Division.							
Charges Collections.							
Salary, Allowances, and Houfe Rent to the Chief and Members of the Provincial Council, to the Affiftants, Surgeon, and Writers on this Establishment	—	—	—	44,044	0	0	0
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut; (viz.)							
At the Sudder or Head Cutcherry in Calcutta	—	—	—	39,384	0	0	0
In the Province of Nuddea under this Division	—	—	—	13,852	0	0	0
In ditto of Houghly	—	—	—	14,998	11	15	0
In ditto of Jeffore	—	—	—	13,932	0	0	0
In ditto of Higgelee	—	—	—	10,483	0	8	0
Total of Charges Collections of the Dewanny Lands under Calcutta Division	—	—	—	92,649	12	3	0
Carry over				1,36,693	12	3	0
				21,50,216	11	18	1

[illegible]

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought forward	—	—	—	21,50,216	11	18	1
Calcutta Division. Brought forward	—	—	—	1,36,693	12	3	0
Charges Zemindary. Brought forward	—	—	—	4,23,760	3	0	0
Mahomed Shy. Brought forward	—	—	29,913	4	0	0	0
Birtte or Charity to Brahmins	—	—	371	0	0	0	0
Allowante to the Canongots	—	—	1,164	0	0	0	0
Total of Charges Zemindary of the Dewanny Lands under Calcutta Division	—	—	31,448	4	0	0	0
Charges General.	—	—	—	4,55,208	7	0	0
Disbursed on Account of Repairs, Poolbundee Contingencies, Prisoners Diet, Hoondceaan or Commission on Bills, &c.	—	—	—	—	—	—	—
In Calcutta	—	—	—	—	—	—	—
Nuddia	—	—	—	9,378	6	17	0
Houghly	—	—	—	14,082	15	0	0
Jeffore	—	—	—	734	2	0	0
Mahomed Shy	—	—	—	528	11	10	0
Total of Charges General of the Dewanny Lands under Calcutta Division	—	—	—	4,000	0	0	0
Total Charges on the Grofs Collections of the Dewanny Lands under Calcutta Division	—	—	—	28,724	3	7	0
Rajemehal and Boglepore, disbursed as follows.	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—
Rajemehal.	—	—	—	—	—	—	—
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	—	11,095	15	0	0
Travelling Charges to the Superintendent and his Assitant, upon their going up to take Charge of the Collections	—	—	—	850	0	0	0
Boglepore.	—	—	—	—	—	—	—
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	—	—	—	—	—
Total of Charges Collections for these Provinces	—	—	—	11,945	15	0	0
Charges Zemindary.	—	—	—	—	—	—	—
Rajemehal.	—	—	—	—	—	—	—
Annual Allowance to the Zemindar	—	—	—	—	—	—	—
Ditto to Meer Jugna	—	—	—	6,250	0	0	0
Ditto to Objects of Charity	—	—	—	1,839	0	0	0
Ditto to Sarcemjanmy Canongoes	—	—	—	266	15	8	0
Carry over	—	—	—	9,332	7	8	0
	—	—	—	30,377	14	11	0
	—	—	—	27,79,843	2	8	1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought over	—	—	—	27,70,843	2	8	1
Rajemahal and Boglepore. Brought over	—	—	—	30,377	14	11	0
Charges Zemindary. Brought over	—	—	—	9,332	7	8	0
Rajemahal.							
Annual Allowance to Dirga Codum Ruffool	—	—	—	57	7	16	0
Ditto to the Canongoes	—	—	—	3,750	0	4	0
Total of Charges Zemindary for this Province	—	—	—	13,139	15	8	0
Charges General.							
Rajemahal.							
Allowance for Cutcherry Contingencies, Hoondetaan, &c.	—	—	—	487	5	2	0
Boglepore.							
Allowance for Cutcherry Contingencies, Hoondetaan, &c.	—	—	—	4,436	11	10	0
Total of Charges General for this Province	—	—	—	4,924	0	12	0
Batta.							
Boglepore.							
On the Jumma of Boglepore and Havelly Mongheer, settled in Patna Sonaut Rupees, to bring them into Siccas	—	—	—	20,679	14	14	0
Total Charges on the Gross Collections of Rajemahal and Boglepore Provinces	—	—	—	69,121	13	5	0
Chittagong Province.							
Tipperah being the Dewanny Lands in this Province, and being farmed for a Net Revenue, there are no Charges on the Collections in this Province.							
Jungle Terry.							
Batta.							
On the Jumma of Jungle Terry settled in Sonaut Rupees	—	—	—	—	—	—	—
Total Charges on the Gross Collections of the Dewanny	—	—	—	—	—	—	—
CEDED LANDS.							
Burdwan Division.							
Disbursed on Account the ceded Lands under this Division as follows.							
Charges Collections.							
Salary and Allowances to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment	—	—	—	47,551	0	10	0
Pay to the Dewan and Officers employed in the Cutcherry at Burdwan, and the Officers of the Courts of Adawlut	—	—	—	21,160	0	0	0
Ditto to the Dewan and Officers employed in the Cutcherry at Midnapore under this Division	—	—	—	26,261	9	12	0
Carry forward				94,972	10	2	0
				28,42,412	1	17	1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

28,42,412 1 17 1

—

—

Dewanny. Brought forward

Ceded Lands.

Burdwan Division continued.

Charges Collections. Brought forward

Pay to the Dewan and Cutcherry Servants employed in the Collections on the Part of the Zemindar of Burdwan

94,972 10 2 0

46,200 3 10 0

1,41,172 13 12 0

13,682 9 15 0

19,912 15 10 0

18,143 6 0 0

6,471 13 5 0

1,99,383 10 2 0

Pay to 2 Companies of Militia Seapoys stationed at Burdwan, and Burgundasses Wages

Ditto to Tannadars and Pykes

Hoondecan or Commission on Bills

Prisoners Diet, Petty Charges for Paper, Pen, Ink, Wax Candles, &c. at Burdwan

Total of Charges Collections of the Ceded Lands under Burdwan Division

Charges Zemindary.

Paid to the Rajah of Burdwan on Account his Confumany

To ditto to pay off his Nudca Troops

To ditto to the Servants of his Household

To ditto on Account Muscooraut Charges, or fundry

Articles not included in his Confumance

For Debra Pooga, or Religious Ceremonies

To ditto for his Dasfurah Poojah, a religious Ceremony performed in the Month of Asteen

To ditto for Peerbooney particular Family Offerings, and Donations to his Servants and Dependants on certain Festivals

5,256 0 0 0

Charity to Coja Anaver

Ditto to Pier Baharam

Expences to the Pooneah

Ead Charges

Allowances to the Canongoes

Paid to the Zemindar of Jurrut Sut

Total of Charges Zemindary of the Ceded Lands under Burdwan Division

4,31,694 6 10 0

3,690 0 0 0

1,748 4 0 0

1,000 0 0 0

179 14 0 0

9,675 0 0 0

210 0 0 0

4,48,197 8 10 0

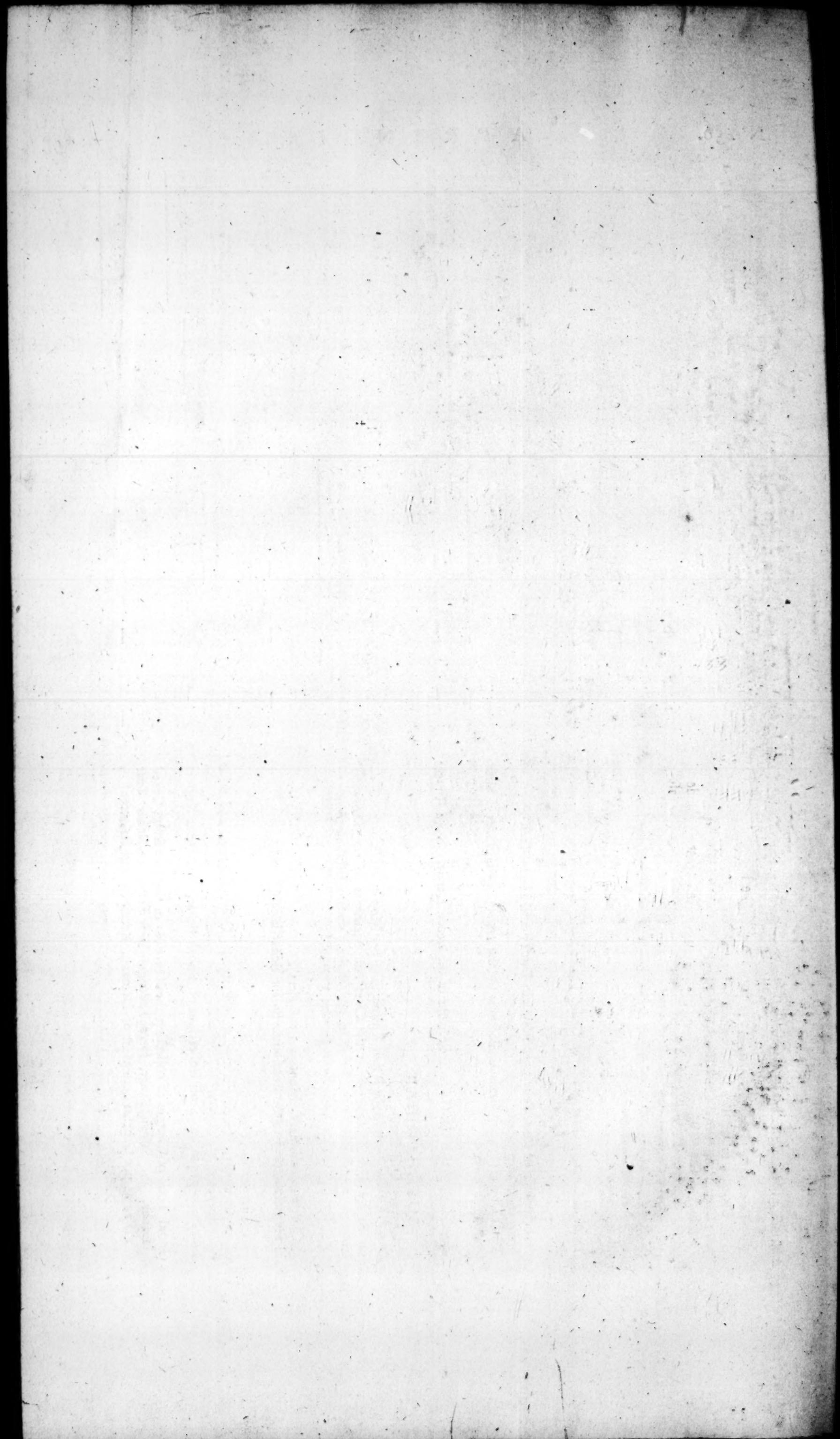
Carry over

6,47,581 2 12 0

28,42,412 1 17 1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought over	—	—	28,42,412	1	17	1
Ceded Lands.	—	—	—	—	—	—
Burdwan Division. Brought over	—	—	6,47,581	2	12	0
Charges General.	—	—	—	—	—	—
Disbursed on that Account for Repairs, Daily Servants, Cutcherry Contingencies, &c. at Burdwan	—	20,855	6	0	0	—
Ditto at Midnapore under this Division	—	1,058	9	11	0	—
Total of Charges General of the Ceded Lands under Burdwan Division	—	21,913	15	11	0	—
Batta.	—	—	—	—	—	—
Loss on Batta of Midnapore Rupees	—	—	15,272	9	19	0
Total Charges on the Gross Collections of the Ceded Lands of Burdwan Division	—	—	6,84,767	12	2	0
Calcutta Division.	—	—	—	—	—	—
Disbursed on Account the Ceded Lands under this Division as follows.	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—
Paid to the Mohrers, and other Officers of the Cutcherry, employed in the Collections of the Ceded Lands	—	—	21,734	10	0	0
Charges Zemindary.	—	—	—	—	—	—
Disbursed on Account of Burtce or Charity	—	1,115	4	0	0	—
Allowance to Canongoes	—	2,269	8	0	0	—
Total of Charges Zemindary of the Ceded Lands under Burdwan Division	—	3,384	12	0	0	—
Charges General.	—	—	—	—	—	—
Disbursed on Account of 24 Pergunnahs as above, to Chowkeydars employed in watching the Town of Calcutta	—	39,891	2	8	0	—
Poolbundee Repairs	—	21,601	0	0	0	—
Disbursed for Repairs and other Contingencies	—	3,328	5	0	0	—
Total of Charges General of the Ceded Lands under Burdwan Division	—	64,820	7	8	0	—
Total Charges on the Gross Collections of the Ceded Lands under Calcutta Division	—	—	89,939	13	8	0
Chittagong Province.	—	—	—	—	—	—
Disbursed on Account the Ceded Lands under this Division as follows.	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—
Paid to the Dewan and Officers of the Cutcherry, and Courts of Adawlut	—	—	19,779	14	0	0
Charges Zemindary.	—	—	—	—	—	—
Paid to Portuguese Padres, and Charity to Poor, agreeable to established	—	—	—	—	—	—
Custom	—	4,202	8	5	0	—
Allowance to the Canongoes of this District	—	48,070	11	5	0	—
Total of Charges Zemindary of the Ceded Lands under this Division	—	52,273	3	10	0	—
Carry forward	—	72,053	1	10	0	—
	—	7,74,707	9	10	0	28,42,412
	—	—	—	—	—	1
	—	—	—	—	—	17
	—	—	—	—	—	1



GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1181, or Year 1182.

DIVISIONS.	Charges Collections.		Charges General.		Charges Zemindary.		Batta.		Grand Total of Charges on the Gross Col- lections of Bengal and Bahar.	
DEWANNY.										
Moorshedabad — —	1,67,887	13 10 0	—	1,41,032	3 14 0	—	4,26,048	4 10 0	—	7,34,968 5 14 0
Dinagepoor — —	2,48,016	3 3 2	—	65,886	10 1 0	—	2,82,620	0 14 0	2,30,342 13 15 3	8,26,865 11 14 1
Dacca — —	1,19,934	2 10 0	—	8,437	4 13 0	—	1,63,008	14 12 0	—	2,91,380 5 15 0
Burdwan. Dewanny Lands under this Division	45,783	10 2 0	—	10,836	4 5 0	—	23,7,968	9 18 0	2,413 12 10 0	2,97,002 4 15 0
Calcutta. Dewanny Lands under this Division	1,36,693	12 3 0	—	28,724	3 7 0	—	4,55,208	7 0 0	—	6,20,626 6 10 0
Rajmehal and Boglepore —	30,377	14 11 0	—	4,924	0 12 0	—	13,139	15 8 0	20,679 14 14 0	69,121 13 5 0
Jungle Terry — —	—	—	—	—	—	—	—	—	2,447 2 4 0	2,447 2 4 0
		7,48,693 7 19 2			2,59,840 10 12		15,77,994 4 2 0		2,55,883 11 3 3	28,42,412 1 17 1
CEDED LANDS.										
Burdwan. Ceded Lands under this Division —	1,99,383	10 2 0	—	21,913	15 11 0	—	4,48,197	8 10 0	15,272 9 19 0	6,84,767 12 2 0
Calcutta. Ceded Lands under this Division —	21,734	10 0 0	—	64,820	7 8 0	—	3,384	12 0 0	—	89,939 13 8 0
Chittagong — —	19,779	14 0 0	—	9,305	5 15 0	—	52,273	3 10 0	38,286 10 17 0	1,19,645 2 2 0
		2,40,898 2 2 0			6,039 12 14 0		5,03,855 8 0 0		53,559 4 16 0	8,94,352 11 12 0
SUBAH BEHAR.										
Patna — —	—	1,70,984 0 3 0	—	—	9,768 15 16 0	—	46,817 0 0 0	—	—	2,97,569 15 9 0
		11,60,575 10 4 2			4,35,649 6 12 0		21,28,666 12 2 0		3,09,442 15 19 3	40,34,334 12 18 1

Fort William, the 10th January 1776.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

[9 G]

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1182, Behar Year 1183, English Stile 1775-6, disbursed from the Treasuries of the following Divisions.

Dewanny.			
Burdwan.			
Disbursed from the Dewanny Lands under this Division;			
Charges Collections.			
Beerbhoom.			
Paid the Salary to the Dewan, and the Establishments belonging to this Province, and likewise the Charges of the Courts of Adawlut	—	—	21,522 13 5 0
Bissenpore.			
Paid to the Dewan and different Officers belonging to this Province, and the Courts of Adawlut	—	—	11,058 9 10 0
Patchaet.			
Paid to the Dewan and different Officers belonging to this Province, and the Courts of Adawlut	—	—	7,112 5 4 0
Total Charges Collections of the Dewanny Lands in this Division	—	—	39,693 11 19 0
Charges Zemindary.			
Beerbhoom.			
Paid the Annual Allowance of the Rajah of Beerbhoom	—	1,50,000 0 0 0	
Ditto to his Servants	—	9,000 0 0 0	
Ditto for Poojah Charges	—	896 0 8 0	
Ditto the Expences of the Pooneah Ceremony	—	69 2 5 0	
			1,59,965 2 13 0
Bissenpore.			
Paid the Annual Allowance to the Zemindars of Bissenpore	—	48,000 0 0 0	
Ditto the Annual Allowance to ditto as customary at the Close of the Year (for the Years 1181 and 82)	—	20,000 0 0 0	
Ditto to his Servants	—	4,020 0 0 0	
Ditto for Poojah Charges	—	4,152 0 0 0	
Ditto Ruffoom Canongoes	—	3,444 12 10 0	
Ditto the Expences of the Pooneah Ceremony	—	65 11 0 0	
			79,682 7 10 0
Patchaet.			
Paid the Annual Allowance to the Zemindar of Patchaet	—	17,302 8 0 0	
Ditto to his Servants	—	2,696 7 0 0	
Ditto for Poojah Charges	—	753 6 0 0	
Ditto the Expences of the Pooneah Ceremony	—	35 0 0 0	
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	20,787 5 0 0
			2,60,434 15 3 0
			3,00,128 11 2 0
			Carry over

Abstract of Charges on the Gros Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny.				
Burdwan continued, and brought over	—	—	3,00,128	11 2 0
Charges General.	—	—	—	—
Patchaet.	—	—	—	—
Charges General incurred in Patchaet for Repairs, &c.	—	—	8,533	13 0 0
Batta	—	—	—	—
On the Jumma of Rangpur, &c. settled in Sonat Rupees, to bring them into Siccas	—	—	2,413	12 10 0
Residual Charges on the Gros Collections of the Dewanny Lands under Burdwan Division	—	—	—	—
				3,11,076 4 12 0
Calcutta.				
Disbursed from the Dewanny Lands under this Division.	—	—	—	—
Charges Collections.	—	—	—	—
Salary, Allowances, and House Rent, to the Chief and Members of the Calcutta Committee, to the Assistants and Writers on this Establishment	—	—	64,200	0 0 0
Allowances to the Dewan, the Officers of the Cutchery employed in the Collections of this Division, and likewise the Courts of Adawlat.	—	—	—	—
At the Sudder or Head Cutchery in Calcutta	—	—	54,874	0 0 0
In the Province of Houghly under this Division	—	—	55,058	11 15 0
Ditto of Nuddea ditto	—	—	14,052	0 0 0
Ditto of Jeffere ditto	—	—	13,992	0 0 0
Ditto of Hidgelee ditto	—	—	17,970	14 8 0
Total Charges Collections of the Dewanny Lands in this Division	—	—	1,55,947	10 3 0
Charges Zemindary.	—	—	—	—
Houghly.	—	—	—	—
Annual Allowance to the Zemindar	—	—	35,001	0 0 0
Ditto for charitable Purposes	—	—	4,303	6 9 0
Thannah Cutwah	—	—	740	8 0 0
Allowance to the Canongoes	—	—	2,039	13 2 0
Nuddea.	—	—	42,084	11 11 0
Allowance to the Rajah annually	—	—	2,00,000	0 0 0
Ditto for his Servants	—	—	17,122	14 3 0
Ditto to the Canongoes of Nuddea	—	—	4,340	10 3 2
Thannah Cutwah	—	—	2,301	10 8 0
Mirzanagur	—	—	250	15 19 2
Jaghire to Mahomed Irez Cawn	—	—	1,778	8 10 0
Izardary to the Rajah as Farmer of Nuddea, estimated at	—	—	1,21,177	10 8 3
			3,46,972	5 12 3
Carry forward, Sicca Rupees			3,89,057	1 3 3
			2,20,147	10 3 0
				3,11,076 4 12 0

Abstract of Charges on the Gros Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward	—	—	—	3,11,076	4	12	0
Calcutta continued, and brought forward	—	—	—	2,20,147	10	3	0
Charges Zemindary continued, and brought forward	—	—	—	3,89,057	1	3	3
Jeffere of Equebols ditto	—	—	—	—	—	—	—
Annual Allowance to the Zemindar	—	—	—	24,000	0	0	0
Ditto for his Servants	—	—	—	4,227	0	0	0
Ditto for Charitable Purposes	—	—	—	406	0	0	0
Ditto for Poojah Charges or religious Ceremonies	—	—	—	1,000	0	0	0
Jaghire to Mahomed Iteez Cawn	—	—	—	2,058	0	0	0
Jegurgurcha	—	—	—	192	12	15	0
Allowance to the Canongoes	—	—	—	2,026	8	17	0
Total Charges Zemindary of the Dewanny Lands in this Division	33,910	5	12	0			
Hidegele							
Annual Allowance to the Zemindar of Dorodumna	—	—	—	31,869	6	3	0
Ditto for his Servants	—	—	—	30,254	6	14	0
Ditto for Charitable Purposes	—	—	—	16,931	10	18	0
Ditto for Poojah Charges or religious Ceremonies	—	—	—	6,608	1	3	0
Total Charges Zemindary of the Dewanny Lands in this Division	85,663	8	18	0			
Mahomedshahy.							
Annual Allowance to the Zemindar	—	—	—	18,000	0	0	0
Ditto to his Servants	—	—	—	11,913	4	0	0
Ditto to the Canongoes	—	—	—	1,164	0	0	0
Charitable Allowances	—	—	—	371	0	0	0
Total Charges Zemindary of the Dewanny Lands in this Division	31,448	4	0	0			
Charges General.							
Disbursed on Account of Repairs, Poolbunded Contingencies, Prisoners Diet, Hoonderaan, or Commission on Bills, &c.	—	—	—	—	—	—	—
In Calcutta	—	—	—	13,925	8	0	0
In Houghly	—	—	—	4,904	2	0	0
In Nuddea	—	—	—	13,219	4	0	0
In Jeffere	—	—	—	886	7	18	0
In Mahomedshahy	—	—	—	4,000	0	0	0
Total Charges General of the Dewanny Lands in this Division	36,935	5	18	0			
Total Charges on the Gros Collections of the Dewanny Lands under Calcutta Division	7,97,162	3	14	3			

Chittagong.
Tipperah being the Dewanny Lands in this Province, and being farmed for a Net Revenue, there are no Charges in the Collections.

Carry over, Sicca Rupees 11,08,238 8 6 3

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought over	—	—	11,08,238	8	6	3
Dacca.	—	—	—	—	—	—
Disbursed as follows.	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the	—	—	—	—	—	—
Affistants, Surgeon, and Writers on this Establishment	—	—	78,673	4	3	0
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the	—	—	—	—	—	—
Courts of Adawlut	—	—	76,131	6	0	0
Total Charges Collections of this Division	—	—	1,54,804	10	3	0
Charges Zemindary.	—	—	—	—	—	—
Annual Allowance to Nabob Jefferaut Cawn	—	—	72,000	0	0	0
Ditto to the Officers of the Tope Connah	—	—	28,835	12	2	0
Ditto to the State Pensioners on this Establishment	—	—	48,387	9	0	0
Ditto to the Servants employed in the Manufacture of the Malbagh Cofs	—	—	2,175	0	0	0
Ditto to Objects of Charity	—	—	6,480	0	0	0
Ditto to Rozindars, &c.	—	—	630	0	0	0
Expence of the Illumination at the Festival of the Mohurrers	—	—	2,500	0	0	0
Cauezes Khelaut	—	—	94	7	10	0
Daar Shuffee or Hospital Charges	—	—	1,518	10	0	0
Poonah Charges	—	—	200	0	0	0
Allowance to the Canongoes	—	—	6,887	15	15	2
Total Charges Zemindary of this Division	—	—	1,69,709	6	7	2
Charges General.	—	—	—	—	—	—
Paid for Repairs, Cutcherry Contingencies, Prisoners Diet, &c.	—	—	19,331	4	10	0
Total Charges on the Gross Collections of Dacca Division	—	—	3,43,845	5	0	2
Dinapore.	—	—	—	—	—	—
Disbursed as follows.	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the	—	—	—	—	—	—
Affistants, Surgeon, and Writers on this Establishment	—	—	82,027	3	5	0
Allowances to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the	—	—	—	—	—	—
Courts of Adawlut.	—	—	—	—	—	—
At the Sudder or Head Cutcherry of Dinapore	—	—	90,142	2	0	0
Ditto of Purnea under this Division	—	—	43,127	4	18	2
Ditto of Rungpore ditto	—	—	28,231	10	13	0
Ditto of Edrackpore ditto	—	—	3,120	0	0	0
Total Charges Collections of this Division	—	—	1,64,621	1	11	2
Carry forward, Sicca Rupees	—	—	2,46,648	4	16	2
	—	—	2,46,648	4	16	2
	—	—	14,52,083	13	7	1

Abstract of Charges on the Gross Collections of Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward — — — — — 14,52,083 13 7 1
 Dinagore continued, and brought forward — — — — — 2,46,648 4 16 2
 Charges Zemindary.

Dinagore.

Annual Allowance to Rajah Bydenaut	—	—	1,50,000 0 0
Ditto for Burgundassies	—	—	8,439 3 0
Ditto for Prisoners Diet	—	—	1,183 11 4
Pension to Meer Mahomed Huseen	—	—	337 8 0
Charity or Brahmans Berkey	—	—	7,717 15 0
Ruffoom Canongoes	—	—	8,040 4 3
Charges at the Eade	—	—	140 10 0
Charges Pooneah	—	—	100 0 0

1,75,959 3 7 0

Rungpore.

Paid the Zemindars of Rungpore their Annual Allowance	—	—	19,358 8 1 2
Canongoes Ruffoom	—	—	4,771 11 10 0

24,130 3 11 2

Edrackpore.

Annual Allowance to the Zemindar of Edrackpore	—	—	6,000 0 0
Ditto to his Servants	—	—	3,880 0 0

9,880 0 0 0

Coach Behar.

Paid the Rajah of Coach Behar his Proportion of the Collections as per Treaty	—	—	72,971 9 0 0
Total Charges Zemindary of this Division	—	—	2,82,940 15 18 2

2,82,940 15 18 2

Charges General.

Paid for Repairs, Cutcherry Contingencies, Hoonderaan or Commission on Bills, Prisoners Diet, &c.	—	—	42,774 9 11 3
At the Sudder Cutcherry of Dinagore	—	—	11,526 2 2 2
At ditto of Purnea	—	—	2,288 5 5 3
At ditto of Rungpore	—	—	—
Total Charges General of this Division	—	—	56,589 1 0 0

56,589 1 0 0

Batta.

On the Jumma of Rungpore settled in Narany Rupees, deducted to bring the Jumma into Sicca Rupees,	93,590 9 19 1
Ditto of Purnea, settled in Patna Sonat Rupees, to bring the Jumma into Siccas	68,216 9 15 0
Ditto of Sircar Behar, settled in New Narany Rupees, to bring the Jumma into Siccas	83,392 6 8 3
Total Batta of this Division	—
Total Charges on the Gross Collections of Dinagore Division	—

2,45,199 10 3 0

8,31,377 15 18 0

Carry over, Sicca Rupees

22,83,461 13 5 1

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

22,83,461 13 5 1

Dewanny continued, and brought over

Moorthedabad.

Disbursed as follows.

Charges Collections.

Salary and Allowances to the Chief and Members of the Provincial Councils, to the Assistants, Surgeon, and Writers on this Establishment — — — — —
 Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut, &c. — — — — — 78,524 3 15 0
 Expences to the different Offices, and Cutcherry contingent Charges — — — — — 7,920 0 0 0

54,703 2 0 0

86,444 3 15 0

1,41,147 5 15 0

Total Charges Collections of this Division

Charges Zemindary.

Paid the Rannay of Rajeshahy her annual Allowance — — — — — 2,50,000 0 0 0
 Ditto for Burgundaffes — — — — — 25,200 0 0 0
 Ditto Officers and Servants employed in the Cutcherry of Rajeshahy — — — — — 25,968 0 0 0

3,01,168 0 0 0

Ditto Brahmins, and Expences of Religious Ceremonies of Rajeshahy — — — — — 18,000 0 0 0
 Expences of the Poonah — — — — — 100 0 0 0
 Annual Allowance to Rajah Gowrierfaud — — — — — 6,000 0 0 0

24,100 0 0 0

Paid the Annual Allowance to the Lochmenarain Zemindar of Rocunpore

Ditto Allowance for Officers and Servants — — — — — 30,000 0 0 0
 Ditto Burgundaffes — — — — — 4,800 0 0 0
 Ditto for Expences of Religious Ceremonies — — — — — 2,988 0 0 0
 Ditto Account Morah Garrah Marrah, for Amount paid into the Rajeshahy — — — — — 4,115 0 0 0

Malguzzarry — — — — — 4,684 0 0 0

46,587 0 0 0

Ditto the Allowance to the Zemindar of Futtefing

Ditto Ditto of Lufhkerpore — — — — — 10,000 0 0 0
 Ditto Pension to Mirza Mehendy — — — — — 18,000 0 0 0
 Ditto ditto to the Zemindar of Chundelhy — — — — — 180 0 0 0
 Ditto ditto to Mahomed Ifsof — — — — — 900 0 0 0
 Ditto ditto to Mahomed Ismael — — — — — 180 0 0 0
 Ditto Satrawjeit Chowdry of Chandelhy — — — — — 180 0 0 0
 Ditto Ruffoom Canongoes — — — — — 3,600 0 0 0

26,491 8 10 0

Total Charges Zemindary of this Division

4,31,386 8 10 0

Carry forward, Sicca Rupees

5,72,533 14 5 0

22,83,461 13 5 1

Abstract of Charges on the Gross Collections of Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward	—	—	22,83,461 13 5 1
Moorthedabad continued, and brought forward	—	—	5,72,533 14 5 0
Charges General.			
Paid for Buildings, Repairs, Hoondesaan, or Commission on Bills, mending the Roads, and other Contingencies	—	—	—
Charges Poolbundee	—	28,574 9 0 0	
Total Charges General of this Division	—	1,38,765 0 0 0	
Total Charges on the Gross Collections of Moorthedabad Division	—	—	1,67,339 9 0 0
			7,39,873 7 5 0
Rajemehal and Boglepore.			
Disbursed as follows.			
Charges Collections.			
Rajemehal.			
Burgundaffes Wages	—	8,208 0 0 0	
Cutcherry Servants Wages as ^{per} Establishment	—	4,068 0 0 0	
		12,276 0 0 0	
Boglepore.			
Salary to the Superintendent, Assistant, Surgeon, &c. on this Establishment,	13,147 11 6 0		
Allowances to the Dewan, the Muttuluddies, and Officers employed in the			
Collections of this Province, and Cutcherry Contingencies	19,157 7 7 0		
Travelling Charges to the Superintendent and his Assistant	1,883 11 0 0		
	34,183 13 13 0		
Total Charges Collections of these Provinces	—	—	46,464 13 13 0
Charges Zemindary.			
Rajemehal.			
Annual Allowance to the Zemindar	6,000 0 0 0		
Ditto to Meer Jugna, &c.	1,839 0 0 0		
Ditto to Objects of Charity	179 7 0 0		
Ditto Suramjamee Canongoes	976 8 0 0		
Ditto Dirga Codum Ruffool	115 0 0 0		
Ditto to the Canongoes	2,500 0 0 0		
	11,609 15 0 0		
Boglepore.			
Allowance to the Cazeer at the Eade	84 12 0 0		
Ditto Account Rosindars	18,308 14 16 9		
	18,393 10 16 0		
Total Charges Zemindary of these Provinces	—	—	30,003 9 16 0
			76,468 7 9 0
			30,23,335 4 10 1
			763

Carry over, Sicca Rupees

Abstract of Charges on the Gros Collections of Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought over	—	—	30,23,335	4	10	1
Rajemehal and Boglepore continued, and brought over	—	—	76,468	7	9	0
Charges General:						
Rajemehal.						
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	—	1,260	0	0	0
Boglepore.						
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondceaan, Houfe	—	—	—	—	—	—
Rent, &c.	—	—	6,519	5	11	0
Total Charges General of these Provinces	—	—	7,779	5	11	0
Batta.						
On the Jumma of Boglepore and Havelly Mongheer, settled in Patna Sonat	—	—	—	—	—	—
Rupees, to bring them into Siccas	—	—	24,747	14	7	0
Total Charges on the Gros Collections of Rajemehal and Boglepore Provinces	—	—	1,08,995	11	7	0
Jungle Terry.						
Batta.						
On the Jumma of Jungle Terry, settled in Sonat Rupees	—	—	—	—	—	—
	—	—	3,080	11	10	0
Total Charges on the Gros Collections of the Dewanny for the Bengal Year 1182, or Behar Year 1183	—	—	—	—	—	31,35,411 11 7 1
CEDED LANDS.						
Burdwan.						
Disbursed from the Ceded Lands under this Division.						
Charges Collections.						
Salary and Allowances to the Chief and Members of the Provincial Council, to the Affistants, Surgeon, and Writers, on this Establishment	—	—	76,218	7	5	0
Pay to the Dewan and Officers employed in the Cutcherry at Burdwan, and the Officers of the Courts of Adawlut	—	—	22,187	0	0	0
Ditto to the Dewan and Officers employed in the Cutcherry at Midnapore	—	—	25,020	14	10	0
Ditto to the Dewan and Cutcherry Servants employed in the Collections on the Part of the Zemindar of Burdwan	—	—	47,207	14	10	0
Ditto to Two Companies of Militia Seapoys stationed at Burdwan, and Bur-gundassies Wages	—	—	45,421	8	0	0
Ditto to Thanadars and Pykes	—	—	17,063	7	0	0
Ditto Prisoners Diet, and petty Charges for Paper, Pen, Ink, and Wax	—	—	19,912	15	10	0
Candles	—	—	5,073	1	9	0
Total Charges Collections of the Ceded Lands in this Division	—	—	2,10,897	5	14	0
Carry forward, Sicca Rupees	—	—	2,10,897	5	14	0
						31,35,411 11 7 1

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward	—	—	31,35,411 11 7 1
Ceded Lands continued.	—	—	—
Burdwan continued, and brought forward	—	2,10,897 5 14 0	—
Charges Zemindary.	—	—	—
Paid to the Rajah of Burdwan on Account his Confumance	—	2,46,600 0 0 0	—
To Ditto for Pay of his Nugdea Troops	—	1,03,360 2 0 0	—
Ditto to the Servants of his Houshold	—	8,790 0 0 0	—
Ditto on Acc ^t Muscooraut Charges or sundry Articles of Expence not included in his Confumance	—	50,993 0 0 0	—
Ditto for Depta Poojah, or Expence of Religious Ceremonies	—	10,137 12 0 0	—
Ditto for his Duffurah Poojah, or Religious Ceremony performed in the Month of Affen	—	2,108 0 0 0	—
Ditto for Parbooney, particular Family Offerings, and Donations to his Servants and Dependants on certain Festivals	—	5,256 0 0 0	—
Charity to Cojah Annaver	—	4,27,244 14 0 0	—
Ditto to Piere Baharam	—	3,690 0 0 0	—
Expences of the Pooneah	—	1,748 4 0 0	—
Ead Charges	—	1,000 0 0 0	—
Annual Allowance to the Zemindar of Juggut Sutt	—	179 14 0 0	—
Pension to the Widow of Laulah Amerchund, former Déwan	—	210 0 0 0	—
Allowance to the Canongoes	—	3,444 12 0 0	—
Total Charges Zemindary of the ceded Lands in this Division	—	9,675 0 0 0	—
Charges General.	—	4,47,192 12 0 0	—
Disburfed on that Account for Repairs, Daily Servants, Cutcherry Contingencies, &c.	—	21,302 14 0 0	—
Total Charges on the Grofs Collections of the ceded Lands under Burdwan Division	—	6,79,392 15 14 0	—
Calcutta.	—	—	—
Disburfed from the Ceded Lands under this Division.	—	—	—
Charges Collections.	—	—	—
Paid to the Mohrers, and other Officers of the Cutcherry, employed in the Collection of the 24 Pergunnahs	—	1,800 0 0 0	—
Ditto to Mohrers, Writers, and other Officers employed for the Town of Calcutta and its Dependencies	—	19,934 10 0 0	—
Total Charges Collections of the Ceded Lands in this Division	—	21,734 10 0 0	—
Carry over, Sicca Rupees	—	21,734 10 0 0	6,79,392 15 14 0
	—	—	31,35,411 11 7 1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought over	—	—	—	31,35,411 11 7 1
Ceded Lands continued, and brought over	—	—	—	6,79,392 15 14 0
Calcutta continued, and brought over	—	—	21,734 10 0 0	

Charges Zemindary.

Disbursed on Acc't of Birtee, or Charity	—	—	1,115 4 0 0
Allowance to Canongoes	—	—	2,269 8 0 0
Total Charges Zemindary of the Ceded Lands in this Division	—	—	3,384 12 0 0

Charges General.

To Chowkeydars employed in watching the Town of Calcutta	—	—	39,891 2 8 0
Poolbundee Repairs	—	—	25,501 0 0 0
Disbursed for Repairs and other Contingencies	—	—	13,647 0 0 0
Total Charges General of the Ceded Lands in this Division	—	—	79,039 2 8 0
Total Charges on the Gross Collections of the Ceded Lands under Calcutta Division	—	—	1,04,158 8 8 0

Chittagong.

Disbursed from the Ceded Lands under this Division.

Charges Collections.

Salary, Allowances, and House Rent to the Chief and Assistants, &c.	—	—	23,040 4 8 0
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut,	—	—	19,649 4 0 0
Total Charges Collections of the Ceded Lands in this Division	—	—	42,689 8 8 0

Charges Zemindary.

Pay to Portuguese Padres, and Charity to Poor, agreeable to established

Custom	—	—	4,373 3 8 0
--------	---	---	-------------

Charges General.

Paid for Prisoners Diet, and other petit Charges	—	—	1,372 14 2 2
--	---	---	--------------

Batta.

On the Jumma of this Province, settled in Ducky and Dafs Massia, to bring

them into Siccas

Total Charges on the Gross Collections of the Ceded Lands under Chitta-

gong Province

Total Charges on the Gross Collections of the Ceded Lands for the Bengal

Year 1182, or Behar Year 1183

38,519 6 2 2

86,955 0 1 0

8,70,506 8 3 0

Carry forward, Sicca Rupees 40,05,918 3 10 1

Abstract of Charges on the Gros Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

40,05,918 3 10 1

—

Dewanny, &c. continued, and brought forward

SUBAH BEHAR.

Disburfed as follows.

Charges Collections.

Paid the annual Allowance to Rajah Kulean Sing — — — 52,973 8 5 0

Ditto Salary and Allowances to the Chief and Members of the Provincial Council, — — — — —

to the Affiliants, Surgeon, and Writers on this Establishment — — — 1,16,703 10 0 0

Total Charges Collections for this Province — — — 1,69,677 2 5 0

Charges Zemindary.

Paid the Allowance to the Pensioners on the Behar Establishment — — — 42,440 0 0 0

Charges General.

Paid for Travelling Charges, &c. Repairs, mending the Roads, Office Charges, — — — — —

and other Contingencies — — — — —

Total Charges on the Gros Collections of Subah Behar for Behar Year 1183 77,045 5 10 0

2,89,162 7 15 0

Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal } Rupees

42,95,080 11 5 1

Year 1182, or Behar Year 1183, English Stile 1775-6, as per General Statement of Demand, Receipts, and Balances }

9

Fort William, the 1st March 1777.

Errors excepted.

CHARLES CROFTES,

Account^t Gen^l to the Rev^d Dep^t

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1182, or Behar Year 1183, English Style 1775-6.

DIVISIONS.			Charges Collections.		Charges Zemindary.		Charges General.		Batta.		Grand Total of Charges on the Gross Collections of Bengal and Behar.	
DEWANNY.												
Burdwan	—	—	39,693 11 19 0	—	2,60,434 15 3 0	—	8,533 13 0 0	—	2,413 12 10 0	—	3,11,076 4 12 0	—
Calcutta	—	—	2,20,147 10 3 0	—	5,40,079 3 13 3	—	36,935 5 18 0	—	—	—	7,97,162 3 14 3	—
Dacca	—	—	1,54,804 10 3 0	—	1,69,709 6 7 2	—	19,331 4 10 0	—	—	—	3,43,845 5 0 2	—
Dinagapore	—	—	2,46,648 4 16 2	—	2,82,940 15 18 2	—	56,589 1 0 0	—	2,45,199 10 3 0	—	8,31,377 15 18 0	—
Moorshedabad	—	—	1,41,147 5 15 0	—	4,31,386 8 10 0	—	1,67,339 9 0 0	—	—	—	7,39,873 7 5 0	—
Rajmehal and Boglepore	—	—	46,464 13 13 0	—	30,003 9 16 0	—	7,779 5 11 0	—	24,747 14 7 0	—	1,08,995 11 7 0	—
Jungle Terry	—	—	—	—	—	—	—	—	3,080 11 10 0	—	3,080 11 10 0	—
			8,48,906 8 9 2		17,14,554 11 8 3		2,96,508 6 19 0		2,75,442 0 10 0		31,35,411 11 7 1	
CEDED LANDS.												
Burdwan	—	—	2,10,897 5 14 0	—	4,47,192 12 0 0	—	21,302 14 0 0	—	—	—	6,79,392 15 14 0	—
Calcutta	—	—	21,734 10 0 0	—	3,384 12 0 0	—	79,039 2 8 0	—	—	—	1,04,158 8 8 0	—
Chittagong	—	—	42,689 8 8 0	—	4,373 3 8 0	—	1,372 14 2 2	—	38,519 6 2 2	—	86,955 0 1 0	—
			2,75,321 8 2 0		4,54,950 11 8 0		1,01,714 14 10 2		38,519 6 2 2		8,70,506 8 3 0	
SUBAH BEHAR.												
Patna	—	—	—	1,69,677 2 5 0	—	42,440 0 0 0	—	77,045 5 10 0	—	—	2,89,162 7 15 0	—
			12,93,905 2 16 2	—	22,11,945 6 16 3	—	4,75,268 10 19 2	—	3,13,961 6 12 2	—	42,95,080 11 5 1	—
Rupees												

Fort William, the 1st March 1777.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Dept^l.

[9 L]

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1183, or Behar Year 1776-7, disbursed from the Treasuries of the following Divisions.

Dewanny.

Burdwan.

Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Beerbhoom.

Paid the Salary of the Dewan, and the Establishment belonging to this Province, and likewise the Charges of the Courts of Adawlut —

Advanced on Account of Foudrarry Expences, as per Order of Mahomed

Reza Cawn

17,309 12 10 0

9,508 8 10 0

26,818 5 0 0

Biffenpore.

Paid to the Dewan and different Officers belonging to this Province, and likewise the Charges of the Courts of Adawlut —

Advanced on Account of Foudrarry Expences, as per Order of Mahomed

Reza Cawn

7,981 8 1 0

8,968 9 10 0

16,950 1 11 0

Patchaet.

Paid to the Dewan, and different Officers belonging to this Province, and the Courts of Adawlut —

2,832 0 0 0

Patchaet Petty Mehals.

Disbursed to the Officers, &c. on Account of the Collections of these Mehals —

11,605 2 0 0

Shergauty Balagaut.

Paid to the Officers, &c. on Account of the Collections of this Pergunnah —

9,699 7 0 0

Total Charges Collections of the Dewanny Lands in this Division

67,904 15 11 0

Charges Zemindary.

Beerbhoom.

Paid the annual Allowance of the Rajah of Beerbhoom —

Ditto to his Servants —

Ditto for Poojah Charges —

Ditto the Expences of the Pooneah Ceremony —

1,50,000 0 0 0

9,000 0 0 0

896 0 8 0

69 2 5 0

1,59,965 2 13 0

Biffenpore.

Paid the Allowance to the Zemindar of Biffenpore —

Ditto in Part of the annual Allowance to ditto, as customary at the Close

of the Year

Ditto to his Servants —

Ditto for Poojah Charges —

48,000 0 0 0

9,999 15 0 0

4,020 0 0 0

4,152 0 0 0

1,59,965 2 15 0

Carry over,

5

67,904 15 11 0

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued.					
Burdwan continued. Brought over	—	—	—	—	67,904 15 11 0
Charges Zemindary continued. Brought over	—	—	—	1,59,965 2 15 0	
Biffenpore continued. Brought over	—	—	66,171 15 0 0		
Paid Ruffoom Canongoes	—	—	2,296 8 0 0		
Ditto the Expences of the Pooneah Ceremony	—	—	65 11 0 0		
Patchaet.					
Paid the Annual Allowance to the Zemindar of Patchaet	—	—	17,302 8 0 0		
Ditto to his Servants	—	—	2,696 7 0 0		
Ditto for Poojah Charges	—	—	753 6 0 0		
Ditto the Expence of the Pooneah Ceremony	—	—	35 0 0 0		
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	20,787 5 0 0	2,49,286 9 13 0	
Batta.					
On the Jumma of Ramgur, &c.—settled in Sonat Rupees, to bring them into Siccas	—	—	—	2,413 12 10 0	
Total Charges on the Grofs Collections of the Dewanny Lands in Burdwan Division	—	—	—	—	3,19,605 5 14 0

Calcutta.

Disburfed from the Dewanny Lands under this Division.

Charges Collections.

Nuddea.

Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections in this

Province, and likewise the Courts of Adawlut,

Houghly	ditto	ditto	ditto	14,052 0 0 0
Jeffore	ditto	ditto	ditto	51,058 11 15 0
Hidgelee	ditto	ditto	ditto	13,992 0 0 0

Advances on Account of Fouzdarry Expences, as per Orders signed

by Mahomed Reza Cawn

	—	—	17,970 14 8 0	
	—	—	8,872 13 12 3	

Total Charges Collections of the Dewanny Lands in this Division

	—	—	26,843 12 0 3	1,05,946 7 15 3
--	---	---	---------------	-----------------

Charges Zemindary.

Nuddea.

Annual Allowance to the Zemindary.

Ditto for his Servants

Ditto to the Canongoes of Nuddea

Thannah Curwah

Mirzanapore

Jaghire to Mahomed Irez Cawn

Izardary to the Rajah as Farmer of Nuddea, estimated at

	2,00,000 0 0 0
	17,122 14 3 0
	4,340 10 5 0
	2,301 10 7 0
	250 15 19 0
	1,778 8 10 0
	1,24,673 14 8 3

Total Charges Collections of the Dewanny Lands in this Division

	3,50,468 9 12 3	1,05,946 7 15 3	3,19,605 5 14 0
--	-----------------	-----------------	-----------------

Carry forward,

Abstract of Charges on the Grofs Collection of the Dewanny, Ceded Lands, and Subah Behar, for the Year 1776-7.

Dewanny continued. Brought forward	—	—	—	—	3,19,605	5	14	0
Calcutta continued. Brought forward	—	—	—	—	1,05,946	7	15	3
Charges Zemindary continued. Brought forward	—	—	—	—	3,50,468	9	12	3
Houghly.	—	—	—	—	—	—	—	—

Annual Allowance to the Zemindar	35,001	0	0	0
Ditto for Charitable Purposes	4,303	6	10	0
Thannah Cutwah	740	8	0	0
Allowance to the Canongoes	2,039	13	1	0
	42,084	11	11	0

Jeffere.	—	—	—	—
Annual Allowance to the Zemindar	24,000	0	0	0
Ditto for his Servants	4,227	0	0	0
Ditto to the Canongoes	2,026	8	15	0
Ditto for Charitable Purposes	406	0	1	0
Ditto for Poojah Charges or Religious Ceremonies	1,000	0	1	0
Jaghire to Mahomed Irez Cawn	2,058	0	0	0
Jegergutcha	192	12	15	0
	33,910	5	12	0

Hidegelec.

Dorodumna.

Annual Allowance to the Zemindar	15,452	2	9	0
Ditto for Charitable Purposes	11,475	14	0	0
Ditto to the Canongoes	4,941	5	14	0
	31,869	6	3	0

Myfadel.

Annual Allowance to the Zemindar	24,663	9	9	0
Ditto for Charitable Purposes	4,212	12	0	0
Ditto to the Canongoes	1,378	1	5	0
	30,254	6	14	0

Soojamootah.

Annual Allowance to the Zemindar	5,990	15	11	0
Ditto for Charitable Purposes	300	10	0	0
Ditto to the Canongoes	316	7	12	0
	6,608	1	3	0

Tumlook.

Annual Allowance to the Zemindar	15,587	8	0	0
Ditto for Charitable Purposes	890	2	8	0
Ditto to the Canongoes	454	0	10	0
	16,931	10	18	0

Carry over,

5,12,127	3	13	3
1,05,946	7	5	3
3,19,605	5	14	0

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought over	—	—	—	3,19,605	5	14	0
Calcutta continued, and brought over	—	—	—	1,05,946	7	15	3
Charges Zemindary continued, and brought over	—	—	—	5,12,127	3	13	3
Mahomedshahy,							
Annual Allowance to the Zemindar	—	—	18,000	0	0	0	0
Ditto for his Servants	—	—	11,913	4	0	0	0
Ditto to the Canongoes	—	—	1,164	0	0	0	0
Ditto for Charitable Allowances	—	—	371	0	0	0	0
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	31,448	4	0	0	0
Charges General.							
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, &c.	—	—	—	—	—	—	—
In Nuddea	—	—	—	—	—	—	—
Hooghly	—	—	—	—	—	—	—
Jessore	—	—	—	—	—	—	—
Total Charges General of the Dewanny Lands in this Division	—	—	—	—	—	—	—
Total Charges on the Gross Collections of the Dewanny Lands under Calcutta Division	—	—	—	1,428	6	0	0
Chittagong.							
Disbursed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—	—	—	—	—
Dacca.							
Disbursed as follows.							
Charges Collections.							
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment	—	—	—	—	—	—	—
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut	—	—	—	—	—	—	—
Advanced on Account of Fouzdarry Expences, as per Orders signed by Mahomed Reza Cawn	—	—	—	—	—	—	—
Total Charges Collections of this Division	—	—	—	78,032	6	10	0
Charges Zemindary.							
Annual Allowance to Nabob Jeffaraut Cawn	—	—	—	—	—	—	—
Ditto to the Officers of the Tope Connah	—	—	—	—	—	—	—
Ditto to the State Pensioners on this Establishment	—	—	—	—	—	—	—
Ditto to the Servants employed in the Manufacture of the Malbagh Cofs	—	—	—	—	—	—	—
Ditto to Objects of Charity	—	—	—	—	—	—	—
Ditto to Rozundars, &c.	—	—	—	—	—	—	—
Ditto to the Canongoes	—	—	—	—	—	—	—
Total Charges Zemindary of this Division	—	—	—	72,000	0	0	0
				28,835	12	2	0
				46,568	13	0	0
				2,175	0	0	0
				6,480	0	0	0
				630	0	0	0
				3,443	15	17	3
Carry forward, Sicca Rupees				1,60,133	8	19	3
				3,31,779	13	14	3
				9,84,085	11	3	2

Abstract of the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.			
Dewanny continued, and brought over	—	—	13,45,890 3 6 1
Dinagore continued, and brought over	—	—	2,78,263 12 1 1
Charges Zemindary continued, and brought over	—	2,10,303 9 14 2	—
Coach Behar.	—	—	—
Paid the Rajah of Coach Behar his Proportion of the Collections, agreeable to Treaty made with him	—	72,971 9 0 0	—
Total Charges Zemindary of this Division	—	—	2,83,275 2 14 2
Charges General.			
Paid for Buildings, Repairs, Cutcherry Contingencies, Hoondan, or Commiffion on Bills, Prisoners Diet, &c.	—	—	—
At the Sudder Cutcherry of Dinagore	—	67,678 10 5 0	—
Ditto ditto of Purnea	—	11,526 2 2 2	—
Ditto ditto of Rungpore	—	2,288 5 5 3	—
Total Charges General of this Division	—	—	81,493 1 13 1
Batta.			
On the Jumma of Rungpore, settled in Narany Rupees, deducted to bring the Jumma into Sicca Rupees	—	93,844 9 19 1	—
Ditto of Purnea, settled in Patna Sonat Rupees, to bring them into Siccas	—	73,685 6 3 0	—
Ditto of Coach Behar, settled in New Narany Rupees, to bring them into Siccas	—	80,731 13 13 3	—
Total Batta of this Division	—	—	2,48,261 13 16 0
Total Charges on the Grofs Collections of Dinagore Division	—	—	8,91,293 14 5 0
Moorshedabad.			
Disburfed as follows.			
Charges Collections.			
Salary and Allowances to the Chief and Members of the Provincial Council, to the Affistants, Surgeon, and Writers on this Establishment	—	64,453 8 10 0	—
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut	—	58,124 0 0 0	—
Advances on Account of Fouzdarry Expenses, as per Orders signed by Mahomed Reza Cawn	—	2,10,000 0 0 0	—
Total Charges Collections of this Division	—	—	3,24,577 8 10 0
Charges Zemindary.			
Paid the Ranny of Rajeshahy her annual Allowance	—	2,50,000 0 0 0	—
Ditto for Burgundaffes	—	25,200 0 0 0	—
Officers and Servants employed in the Cutcherry of Rajeshahy	—	25,968 0 0 0	—
Paid Brahmins and Expenses of Religious Ceremonies of Rajeshahy	—	3,01,168 0 0 0	—
Expences of the Pooneah	—	18,000 0 0 0	—
Allowance annually to Rajah Gowryperfaud	—	100 0 0 0	—
Paid the Zemindars of Coolberiah	—	6,000 0 0 0	—
	—	3,600 0 0 0	—
	—	27,700 0 0 0	—
Carry forward, Sicca Rupees	3,28,868 0 0 0	—	3,24,577 8 10 0
			22,37,184 1 11 1

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought forward	—	—	22,37,184	1 11 1
Moorshedabad continued, and brought forward	—	—	3,24,577	8 10 0
Charges Zemindary continued, and brought forward	—	—	3,28,868	0 0 0
Paid the Annual Allowance to the Lutchmenarain Zemindar of Rokunpore	30,000	0 0 0	—	—
Ditto Allowance to Officers and Servants	4,788	0 0 0	—	—
Ditto Burgundaffes	3,000	0 0 0	—	—
Ditto for Expences of Religious Ceremonies	4,115	0 0 0	—	—
Ditto Account Mozah Garrah Marry, for Amount paid into the Rajeshahy	—	—	—	—
Malguzarry	4,684	0 0 0	—	—
Ditto the Allowance to the Zemindar of Futtyfing	—	—	46,587	0 0 0
Ditto ditto	—	—	10,000	0 0 0
Penfion to Mirza Mehendy	—	—	18,000	0 0 0
Ditto to the Zemindar of Chundlehy	—	—	180	0 0 0
Ditto to Mahomed Iffof	—	—	900	0 0 0
Ditto to Mahomed Ifmael	—	—	180	0 0 0
Paid Satrawjeet Chowdry of Chundlehy	—	—	180	0 0 0
Ruffoom Canongoes	—	—	3,600	0 0 0
Total Charges Zemindary of this Division	—	—	26,491	8 10 0
Charges General.	—	—	4,34,986	8 10 0
Paid for Buildings, Repairs, Hoondean or Commiffion on Bills of Exchange, mending the Roads, and other Contingencies	—	—	—	—
Charges Poolbundee	—	—	34,826	13 0 0
Total Charges General of this Division	—	—	2,61,355	0 0 0
Total Charges on the Grofs Collections of Moorshedabad	—	—	2,96,181	13 0 0
Rajemahal and Boglepore.	—	—	—	—
Disburfed as follows.	—	—	—	—
Charges Collections.	—	—	—	—
Rajemahal.	—	—	—	—
Bargundaffes Wages	8,208	0 0 0	—	—
Cutcherry Servants Wages, as per Eftablifhment	4,068	0 0 0	—	—
Boglepore.	—	—	12,276	0 0 0
Salary to the Superintendent, Affiftant, Surgeon, &c. on this Eftablifhment	13,053	8 6 3	—	—
Allowances to the Dewan, the Muttufuddies and Officers employed in the Col- lections of this Province, and Cutcherry Contingencies	15,924	2 14 1	—	—
Travelling Charges to the Superintendent and his Affiftant	1,883	11 0 0	—	—
Advances Account Fouzdarry Expences, as per Order of Mahomed Reza Cawn	14,089	12 1 0	—	—
Total Charges Collections of thefe Provinces	—	—	44,951	2 2 0
Carry over, Sicca Rupees	—	—	57,227	2 2 0
	—	—	57,227	2 2 0
	—	—	32,92,929	15 11 1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought over	—	—	32,92,929	15	11	1
Rajemehal and Boglepore continued, and brought over	—	—	57,227	2	2	0
Charges Zemindary.						
Rajemehal.						
Annual Allowance to the Zemindar	—	6,000	0	0	0	—
Ditto to Meer Jugna, &c.	—	1,839	0	0	0	—
Ditto to Objects of Charity	—	—	179	7	10	0
Ditto Serimjany Canongoes	—	—	976	8	0	0
Ditto Dirga Codum Ruffool	—	—	114	15	10	0
Ditto to the Canongoes	—	—	8,541	10	19	0
		17,651	9	19	0	
Boglepore.						
Allowance to the Cawzee of the Ead	—	84	12	0	0	—
Ditto Account Rozundars	—	18,308	14	16	0	—
		18,393	10	16	0	
Total Charges Zemindary of these Provinces	—	—	36,045	4	15	0
Charges General.						
Rajemehal.						
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	1,260	0	0	0	—
Boglepore.						
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondan, House Rent, &c.	—	5,586	15	13	0	—
Total Charges General of these Provinces	—	—	6,846	15	13	0
Batta.						
On the Jumma of Boglepore and Havelly Mongheer, settled in Patna Sonat Rupees, to bring them into Siccas	—	—	27,257	12	19	0
Total Charges on the Gross Collections of Rajemehal and Boglepore	—	—	1,27,377	3	9	0
Jungle Terry.						
Batta.						
On the Jumma of Jungle Terry, settled in Sonat Rupees	—	—	3,426	9	0	0
Total Charges on the Gross Collections of the Dewanny for the Bengal } Year 1183, or Behar Year 1184	—	—	—	—	—	34,23,733 12 0 1
CEDED LANDS.						
Burdwan.						
Disbursed from the Ceded Lands under this Division.						
Charges Collections.						
Salary and Allowances to the Chief and Members of the Provincial Councils, to the Assistants, Surgeon, and Writers on this Establishment	—	1,04,046	10	10	0	—
		1,04,046	10	10	0	
Carry forward, Sicca Rupees						34,23,733 12 0 1

Abstract of Charges on the Grofs Collections of Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought forward	—	—	—	34,23,733	12	0	1
Ceded Lands continued.	—	—	—	—	—	—	—
Burdwan continued.	—	—	—	—	—	—	—
Charges Collections continued, and brought forward	—	—	—	1,04,046	10	10	0
Pay to the Dewan and Officers of the Cutcherry at Burdwan, and the Officers of the Courts of Adawlut, Sic ^r Rup ^r	17,091	14	10	0	—	—	—
Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn	9,541	5	15	0	26,633	4	5
Pay to the Dewan and Officers employed in the Cutcherry at Midnapore	20,933	6	4	0	—	—	—
Advanced on Account of Fouzdarry Expences at Midnapore, as per Order of Mah ^d Reza Cawn	9,895	8	0	0	30,828	14	4
Pay to the Dewan, and Cutcherry Servants employed in the Collections on the Part of the Zemindar of Burdwan	—	—	—	—	57,462	2	9
Ditto to 2 Companies of Militia Sepoys stationed at Burdwan, and Burgundaffes Wages	—	—	—	—	45,499	9	0
Total Charges Collections of the Ceded Lands in this Division	—	—	—	—	2,07,008	5	19
Charges Zemindary.	—	—	—	—	21,334	14	15
Allowance to the Rajah of Burdwan for the Maintenance of his Household, Religious Ceremonies, his Wardrobe, and all other Charges Zemindary	—	—	—	—	2,28,343	4	14
Charges General.	—	—	—	—	—	—	—
Disburfed on this Account for Repairs, Daily Servants, Cutcherry Contingencies, &c.	—	—	—	—	4,00,000	0	0
Total Charges on the Grofs Collections of the Ceded Lands under Burdwan Calcutta.	—	—	—	—	23,277	14	0
Disburfed from the Ceded Lands under this Division.	—	—	—	—	6,51,621	2	14
Charges Collections.	—	—	—	—	—	—	—
Salary and Allowances to the Chief and Members of the Provincial Council, to the Affistants, Surgeon, and Writers on this Establishment	—	—	—	—	81,660	0	0
Carry over, Sicca Rupees	—	—	—	—	81,660	0	0
	—	—	—	—	6,51,621	2	14
	—	—	—	—	34,23,733	12	0

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought over	—	—	—	34,23,733 12 0 1
Ceded Lands continued, and brought over	—	—	—	—
Calcutta continued.	—	—	—	6,51,621 2 14 0
Charges Collections continued, and brought over	—	—	—	—
Pay to the Dewan, and Officers employed in the Cutcherry, and likewise the	81,660 0 0 0	—	—	—
Courts of Adawlut	—	—	—	—
Advanced on Account of Fouzdarry Expences, as per	44,220 0 0 0	—	—	—
Order of Mahomed Reza Cawn	—	—	—	—
	33,991 1 7 0	—	—	—
Paid to the Mohrers, and other Officers of the Cutcherry employed in the	78,211 1 7 0	—	—	—
Collections of the 24 Pergunnahs	—	—	—	—
Ditto ditto for the Town of Calcutta and its Depen-	1,800 0 0 0	—	—	—
dencies	—	—	—	—
Total Charges Collections of the Ceded Lands in this Division	19,934 10 0 0	—	—	—
	1,81,605 11 7 0	—	—	—
Charges Zemindary.	—	—	—	—
Disbursed on Account of Birtee, or Charity	—	—	—	—
Allowance to Canongoes	1,115 4 0 0	—	—	—
Total Charges Zemindary of the Ceded Lands in this Division	2,269 8 0 0	—	—	—
	3,384 12 0 0	—	—	—
Charges General.	—	—	—	—
To Chowkeydars employed in watching the Town of Calcutta	39,891 2 8 0	—	—	—
Poolbundee Repairs	22,200 0 0 0	—	—	—
Charges of the Adawlut	20,997 0 0 0	—	—	—
Disbursed for Repairs, House Rent, Expences of Law Suits, and other	—	—	—	—
Contingencies	50,559 0 17 2	—	—	—
Total Charges General of the Ceded Lands in this Division	1,33,647 3 5 2	—	—	—
Total Charges on the Gross Collections of the Ceded Lands under }	—	—	—	—
Calcutta Division	—	—	—	3,18,637 10 12 2
Chittagong.	—	—	—	—
Disbursed from the Ceded Lands under this Division.	—	—	—	—
Charges Collections.	—	—	—	—
Salary, Allowances and House Rent to the Chief and Affistants	26,125 15 10 0	—	—	—
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut	14,431 13 0 0	—	—	—
Advanced on Account of Fouzdarry Expences, as per Order of Mahomed	—	—	—	—
Reza Cawn	10,096 8 10 0	—	—	—
Total Charges Collections of the Ceded Lands in this Province	50,654 5 0 0	—	—	—
Charges Zemindary.	—	—	—	—
Pay to Portuguese Padres, and Charity to Poor, agreeable to established	—	—	—	—
Custom	4,204 6 15 0	—	—	—
	54,858 11 15 0	—	—	—
Carry forward, Sixta Rupees	9,70,258 13 6 2	—	—	—
	34,23,733 12 0 1	—	—	—

Abstract of Charges on the Gros Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought forward	—	—	—	34,23,733	12	0	1
Ceded Lands continued, and brought forward	—	—	—	9,70,258	13	6	2
Chittagong continued, and brought forward	—	—	—	54,858	11	15	0
Charges General.	—	—	—	5,142	0	0	0
Paid for Prisoners Diet, and other petit Charges	—	—	—	—	—	—	—
Batta.	—	—	—	—	—	—	—
On the Jumma of this Province, settled in Ducky and Dafs Maffa Rupees, to bring them into Siccas	—	—	—	38,749	14	18	3
Total Charges on the Gros Collections of the Ceded Lands under Chittagong	—	—	—	—	—	—	—
Total Charges on the Gros Collections of the Ceded Lands for the Bengal Year 1183, or Behar Year 1184	—	—	—	—	—	—	—
	—	—	—	98,750	10	13	3
	—	—	—	—	—	—	—
	—	—	—	10,69,009	8	0	1

SUBAH BEHAR.

Disbursed as follows.

Charges Collections.

Paid the annual Allowance to Rajah Kulean Sing	—	—	—	52,625	0	0	0
Ditto Salary and Allowances to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers, &c. on this Establishment	—	—	—	—	—	—	—
Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn	—	—	—	1,08,616	0	10	0
Total Charges Collections of these Provinces	—	—	—	47,353	4	15	0
	—	—	—	2,08,594	5	5	0

Charges Zemindary.

Paid the Allowance to the Pensioners on the Behar Establishment

44,952 0 0 0

Charges General.

Paid for Travelling Charges, &c. Repairs, mending the Roads, Office Charges, and other Contingencies

65,209 7 0 0

Total Charges on the Gros Collections of Subah Behar

3,18,755 12 5 0

Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1183, or Behar Year 1184, as per General Statement of Demand, Receipts, and Balances

48,11,499 0 5 2

Fort William, the 13th March 1778.

Errors excepted.

CHARLES CROFTES,

Accomp^t Gen^l to the Rev^d Dep^t.

CHURCH RECORDS

1850-1860

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GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1183; or Behar Year 1184.

DIVISIONS.			Charges Collections.		Charges Zemindary.		Charges General.		Batta.		Grand Total of Charges on the Grofs Col- lections of Bengal and Behar.	
DEWANNY.												
Burdwan	—	—	67,904 15 11 0	—	2,49,289 9 13 0	—	—	—	2,413 12 10 0	—	3,19,605 5 14 0	—
Calcutta	—	—	1,05,946 7 15 3	—	5,43,575 7 13 3	—	1,428 6 0 0	—	—	—	6,50,950 5 9 2	—
Chittagong	—	—	13,539 0 0 0	—	—	—	—	—	—	—	13,530 0 0 0	—
Dacca	—	—	1,71,646 4 15 0	—	1,60,133 8 19 3	—	30,024 10 8 0	—	—	—	8,61,804 8 2 3	—
Dinagpore	—	—	2,78,263 12 1 1	—	2,83,275 2 14 2	—	81,493 1 13 1	—	2,48,261 13 16 0	—	8,91,293 14 5 0	—
Moorshedabad	—	—	3,24,577 8 10 0	—	4,34,986 8 10 0	—	2,96,181 13 0 0	—	—	—	10,55,745 14 0 0	—
Rajmehal and Boglepore	—	—	57,227 2 2 0	—	36,045 4 15 0	—	6,846 15 13 0	—	27,257 12 19 0	—	1,27,377 3 9 0	—
Jungle Terry	—	—	—	—	—	—	—	—	3,426 9 0 0	—	3,426 9 0 0	—
			10,19,096 2 15 0		17,07,302 10 6 0		4,15,974 14 14 1		2,81,360 0 5 0		34,23,733 12 0 1	
CEDED LANDS.												
Burdwan	—	—	2,28,343 4 14 0	—	4,00,000 0 0 0	—	23,277 14 0 0	—	—	—	6,51,621 2 14 0	—
Calcutta	—	—	1,81,605 11 7 0	—	3,384 12 0 0	—	1,33,647 3 5 2	—	—	—	3,18,637 10 12 2	—
Chittagong	—	—	50,654 5 0 0	—	4,204 6 15 0	—	5,142 0 0 0	—	38,749 14 18 3	—	98,750 10 13 3	—
			4,60,603 5 1 0		4,07,589 2 15 0		1,62,067 1 5 2		38,749 14 18 3		10,69,000 8 0 1	
SUBAH BEHAR.												
Patna	—	—	—	2,08,594 5 5 0	—	44,952 0 0 0	—	65,209 7 0 0	—	—	3,18,755 12 5 0	—
Rupees			—	16,88,293 13 1 0	—	21,59,843 13 1 0	—	6,43,251 6 19 3	—	3,20,109 15 3 3	—	48,11,499 0 5 2

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1184, or Behar Year 1185, English Stile 1777-8, disbursed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.

Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Beerbhoom.

Paid the Salary of the Dewan, and the Establishment belonging to this Province, and likewise the Charges of the Courts of Adawlut — S^r R^r Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn — — — — —

16,163 1 5 0

9,902 15 5 0

26,066 0 10 0

Bissenpore.

Paid the Salary of the Dewan, and different Officers belonging to this Province, and likewise the Courts of Adawlut — — — — — Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn — — — — —

8,224 15 0 0

9,949 0 0 0

18,173 15 0 0

Patchaet.

Paid to the Dewan, and different Officers belonging to this Province — — — — —

3,434 0 0 0

Patchaet Petty Mehals.

Disbursed to the Officers, &c. on Account of the Collections of these Mehals — — — — —

6,875 8 7 0

Shergauty Balagaut.

Paid to the Officers, &c. on Account of the Collections of this Pergunnah Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn — — — — —

34,968 8 15 0

4,118 7 0 0

39,086 15 15 0

Total Charges Collections of the Dewanny Lands in this Division

93,636 7 12 0

Charges Zemindary.

Beerbhoom.

Paid the Annual Allowance of the Rajah of Beerbhoom — — — — — Ditto, to his Servants — — — — — Ditto, for Poojah Charges — — — — — Ditto, the Expence of the Pooneah Ceremony — — — — —

1,37,500 0 0 0

9,000 0 0 0

896 0 8 0

69 2 5 0

1,47,465 2 13 0

Bissenpore.

Paid the Allowance to the Zemindar of Bissenpore — — — — —

58,000 0 0 0

4,020 0 0 0

Carry over, Sicca Rupees

1,47,465 3 13 0

93,636 7 12 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

	Dewanny continued, and brought forward	Calcutta Division continued, and brought forward	Charges Zemindary continued.	Sicca Rupees	
Nuddea continued, and brought forward	—	—	2,17,122 14 3 0	—	3,34,803 6 8 0
Paid for Burgundaffes	—	—	1,296 0 9 0	1,06,548 0 4 2	
Ditto Mohorer Tannah Cutwah	—	—	2,301 10 9 0	—	
Ditto Mirzanagore	—	—	250 15 18 0	—	
Ditto Jaghire Mahomed Irez Cawn	—	—	1,778 8 10 0	—	
Annual Allowance to Canongoes	—	—	4,340 10 5 0	—	
				2,27,090 11 14 0	
Jeffore.					
Annual Allowance to the Zemindar	—	—	24,000 0 0 0	—	
Ditto for his Servants	—	—	4,227 0 0 0	—	
Ditto for Poojah Charges, or Religious Ceremonies	—	—	1,000 0 1 0	—	
Jaghire to Mahomed Irez Cawn	—	—	2,058 0 0 0	—	
Jegergutcha	—	—	192 12 15 0	—	
Annual Allowance to Canongoes	—	—	2,026 8 15 0	—	
Ditto for Charity	—	—	406 0 1 0	—	
				33,910 5 12 0	
Houghly.					
Annual Allowance to the Zemindar	—	—	35,001 0 0 0	—	
Ditto to the Canongoes	—	—	2,039 13 0 0	—	
Ditto for Charitable Purposes	—	—	4,303 6 10 0	—	
Thannah Cutwah	—	—	740 8 1 0	—	
				42,084 11 11 0	
Hidgelee.					
Dorodumna.					
Annual Allowance to the Zemindar	—	—	15,452 2 10 0	—	
Ditto for Charitable Purposes	—	—	11,475 13 19 0	—	
Ditto to the Canongoes	—	—	4,941 5 14 0	—	
				31,869 6 3 0	
Myfadel.					
Annual Allowance to the Zemindar	—	—	34,940 1 7 3	—	
Ditto for Charitable Purposes	—	—	4,212 12 0 0	—	
Ditto to the Canongoes	—	—	1,378 1 5 0	—	
				40,530 14 12 3	
Carry over, Sicca Rupees					3,34,803 6 8 0
72,400 4 15 3					1,06,548 0 4 2
3,03,085 12 17 0					

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

Dewanny continued. Brought over	—	—	—	—	—	Sicca Rupees	3,34,803	6	8	0
Calcutta Division continued. Brought over	—	—	—	—	—	1,06,584	0	4	2	
Charges Zemindary continued. Brought over	—	—	—	—	—	3,03,085	12	17	0	
Sundries, brought over	—	—	—	—	72,400	4	15	3		
Soojamootah.										
Annual Allowance to the Zemindar	—	—	—	—	5,990	15	11	0		
Ditto for Charitable Purposes	—	—	—	—	300	10	1	0		
Ditto to the Canongoes	—	—	—	—	316	7	11	0		
						6,608	1	3	0	
Tumlook.										
Annual Allowance to the Zemindar	—	—	—	—	22,082	4	14	1		
Ditto for Charitable Purposes	—	—	—	—	890	2	7	0		
Ditto to the Canongoes	—	—	—	—	454	0	10	0		
						23,426	7	11	1	
										1,02,434 13 10 0
Mahomed Shahy.										
Annual Allowance to the Zemindar	—	—	—	—	18,000	0	0	0		
Ditto, his Servants	—	—	—	—	11,913	4	0	0		
Ditto Canongoes	—	—	—	—	1,164	0	0	0		
Ditto for Charitable *	—	—	—	—	371	0	0	0		
										31,448 4 0 0
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—	—						4,36,968 14 7 0
Charges General.										
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, and Poolbundee, &c.										
In Nuddea	—	—	—	—	—	—	10,119	4	0	0
In Houghly	—	—	—	—	—	—	709	2	0	0
In Jeffore	—	—	—	—	—	—	300	0	0	0
In Mahomedshahy	—	—	—	—	—	—	4,000	0	1	0
Total Charges General of the Dewanny Lands in this Division	—	—	—	—						15,128 6 1 0
Charges Buildings and Repairs.										
In Nuddea.	—	—	—	—	—	—	1,000	0	0	0
Total Charges on the Grofs Collections of the Dewanny Lands in Calcutta Division	—	—	—	—						5,59,645 4 12 2
Chittagong Province.										
Disbursed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—	—						2,340 0 0 0
										8,96,788 11 0 2
										Carry forward, Sicca Rupees

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Sicca Rupees 8,96,788 11 0 2

Dewanny continued, and brought forward — — — — —

Dacca Division.

Charges Collections.

Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment — — — — — Sicca Rupees 96,228 9 10 0
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut — — — — — 90,172 12 4 0
Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn — — — — — 28,512 7 0 0

2,14,913 12 14 0

Sylhet.

Allowance to the Collector, also Allowance to the Dewan, Officers of the Cutcherry, Charges of Fouzdarry, &c. — — — — — 24,757 9 3 0
Total Charges Collections of this Division — — — — —

2,39,671 5 17 0

Charges Zemindary.

Annual Allowance to Nabob Jeffaraud Cawn — — — — — Sicca Rupees 72,000 0 0 0
Ditto to the Officers of the Tope Connah — — — — — 28,835 12 2 0
Ditto to the State Pensioners on this Establishment — — — — — 46,100 1 0 0
Ditto to the Servants employed in the Manufacture of the Malbogh Cofs — — — — — 2,175 0 0 0
Ditto to Objects of Charity — — — — — 6,480 0 0 0
Ditto to Rozundar, &c. — — — — — 630 0 0 0
Ditto to the Canongocs — — — — — 3,443 15 17 3
Paid the Expence of the Pooneah Ceremony — — — — — 200 0 0 0

1,59,864 12 19 3

Sylhet.

Disburfed on Account of Charges Zemindary in this Province — — — — — 21,020 14 13 2
Total Charges Zemindary of this Division — — — — —

1,80,885 11 13 1

Charges General.

Paid for Cutcherry Contingencies, Travelling Charges, Prisoners Diet, &c. — — — — — 19,832 12 6 0

Sylhet.

Paid Cutcherry Contingencies, Dawk Charges, Prisoners Diet, &c. — — — — — 21,151 8 17 0
Total Charges General of this Division — — — — —

40,983 11 13 0

Charges Buildings and Repairs.

Disburfed on this Account — — — — — 3,537 7 0 0

3,537 7 0 0

Batta.

On the Jumma of Sylhet, &c. settled in Cowries, to bring them into Siccas — — — — —
Total Charges on the Gross Collections of Dacca Division — — — — —

42,741 5 17 2

5,07,819 10 0 3

Carry over 14,04,608 5 1 1

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

14,04,608 5 1 1

Dewanny continued, and brought over
Dinagpore Division.
Disbursed as follows.

Charges Collections.

Salary, Allowances and House Rent to the Chief and Members of the Provincial Council, to the
Assistants, Surgeon, and Writers on this Establishment S^r R^r 1,04,322 11 0 0
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the
Courts of Adawlut.

At the Sudder or Head Cutcherry at Dinagpore S^r R^r 80,584 14 0 0
Advances on Account of Fouzdarry Expences 27,690 5 3 2

Ditto of Purnea ditto 1,08,275 3 3 2
Ditto of Rungpore ditto 50,871 4 7 1
Ditto of Edrackpore ditto 52,502 6 7 0
4,920 0 0 0

2,16,568 13 17 3
3,20,891 8 17 3

Total Charges Collections of this Division

Charges Zemindary.

Dinagpore.

Annual Allowance to Rajah Bydenaut S^r R^r 1,50,000 0 0 0
Ditto for Burgundaffes 8,439 3 0 0
Ditto for Prisoners Diet 2,031 9 7 0
Pension to Meer Mahomed Hossain 337 8 0 0
Charity, or Brahmins Birtee 7,717 15 0 0
Ruffoom Canongoes 8,040 4 3 0
Charges Pooneah 100 0 0 0

1,76,666 7 10 0

Rungpore.

Paid the Zemindars of Rungpore their Annual Allowance 19,358 8 15 0
Canongoes Ruffoom 4,771 11 0 0

24,130 3 15 0

Edrackpore.

Annual Allowance to the Zemindar 6,000 0 0 0
Ditto for Servants 3,880 0 0 0

9,880 0 0 0

Purnea.

Annual Allowance to the Zemindar 48,430 4 5 2
Canongoes Ruffoom 27,945 10 13 0

76,375 14 18 2

Carry forward, Sicca Rupees

2,87,052 10 3 2 3,20,891 8 17 3 14,04,608 5 1 1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought forward	—	—	—	14,04,608	5	1	1
Dinapore Division continued, and brought forward	—	—	—	3,20,891	8	17	3
Charges Zemindary continued, and brought forward	—	—	2,87,052	10	3	2	
Coach Behar.							
Paid the Rajah of Coach Beyhar his Proportion of the Collections, agreeable to Treaty made with him	—	—	72,971	9	2	0	
Total Charges Zemindary of this Division	—	—	—	3,60,024	3	5	2
Charges General.							
Paid for Buildings, Repairs, Cutcherry Contingencies, Hoondan, or Commiffion on Bills, Prisoners Diet, &c.							
At the Sudder Cutcherry of Dinapore	—	—	25,202	15	2	1	
Ditto ditto of Purnea	—	—	23,275	0	0	0	
Ditto ditto of Rungpore	—	—	6,016	10	8	0	
Total Charges General of this Division	—	—	—	54,494	9	10	1
Charges Buildings and Repairs.							
In Dinapore	—	—	—	970	10	0	0
Batta.							
On the Jumma of Rungpore, settled in Narany Rupees, deducted to bring the Jumma into Siccas, S ^r R ^r	67,102	0	14	3			
Ditto ditto of Purnea, settled in Patna Sonat Rupees, to bring them into Siccas	48,906	12	17	0			
Ditto ditto of Coach Behar, settled in New Narany Rupees ditto	6,130	9	9	0			
Total Batta of this Division	—	—	—	1,22,139	7	0	3
Total Charges on the Gross Collections of Dinapore Division	—	—	—	8,58,520	6	14	1
Moorshedabad Division.							
Disburfed as follows.							
Charges Collections.							
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Affistants, Surgeon, and Writers on this Establishment	—	—	83,053	5	0	0	
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut	—	—	64,514	0	0	0	
Advanced on account of Foudary Expences, as per Order of Mahomed Reza Cawn	—	—	2,22,000	0	0	0	
Total Charges Collections of this Division	—	—	—	3,69,567	5	0	0
Charges Zemindary.							
Paid the Ranny of Rajeshahy her annual Allowance	—	—	2,50,000	0	0	0	
Ditto Gowry Perfaud	—	—	6,000	0	0	0	
Ditto Charity, or Brahmins Birtee	—	—	18,000	0	0	0	
Ditto Burgundaffes	—	—	25,200	0	0	0	
Ditto Servants employed at Rajeshahy	—	—	25,968	0	0	0	
			3,25,168	0	0	0	
Carry over, Sicca Rupees	3,25,168	0	0	0			
				3,69,567	5	0	0
					22,63,128	11	15
					2		

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

[illegible]

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

32,34,872 0 0 2

Dewanny continued, and brought forward	—	—	—
Rajemehal and Boglepore Provinces continued.	—	—	—
Charges Collections continued, and brought forward	—	—	12,276 0 0 0
Boglepore continued, and brought forward	29,529 11 11 0	—	—
Travelling Charges, to the Superintendent and his Assistant	1,883 10 0 0	—	—
Advanced Account Fouzdarry Expences, as per Order of	—	—	—
Mahomed Reza Cawn	17,646 12 18 0	—	—
	49,060 2 9 0	—	—
Total Charges Collections of these Provinces	—	—	61,336 2 9 0

Charges Zemindary.

Rajemehal.	—	—	—
Annual Allowance to the Zemindar	—	6,000 0 0 0	—
Ditto to Meer Jugna	—	1,839 0 0 0	—
Ditto to Objects of Charity	—	179 7 0 0	—
Ditto Serimjamy Canongoes	—	976 8 0 0	—
Ditto to Dirga Codum Ruffool	—	115 0 0 0	—
Ditto to the Canongoes	—	2,500 0 0 0	—
	—	11,609 15 0 0	—

Boglepore.

Allowances to the Cawzee of the Ead	—	84 12 0 0	—
Ditto Account Rozundars	—	18,308 14 16 0	—
Total Charges Zemindary of these Provinces	—	18,393 10 16 0	30,003 9 16 0

Charges General.

Rajemehal.	—	—	—
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	1,527 8 0 0	—
Boglepore.	—	—	—
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoonderaan, &c.	—	5,106 9 5 2	—
Total Charges General in these Provinces	—	6,634 1 5 2	—

Charges Buildings and Repairs.

Disbursed on this Account at Boglepore	—	—	2,373 5 16 2
--	---	---	--------------

Batta.

On the Jumma of Boglepore and Havelly Monghyr, settled in Patna Sonat Rupees, to bring into

Siccas	—	—	16,441 2 12 0
--------	---	---	---------------

Total Charges on the Gross Collections of Rajemehal and Boglepore Provinces

1,16,788 5 19 0

Carry over, Sicca Rupees

33,51,660 5 19 2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought over,	—	—	33,51,660	5	19	2
Jungle Terry Districts.	—	—				
Charges Collections.	—	—				
Servants, Burgundaffes, Mohrers Wages, &c.	—	S ^a R ^r 6,574	15	10	0	
Advanced Account Fouzdarry Expences, as per Order of Mahomed Reza Cawn	—	5,310	7	10	0	
Charges Zemindary.	—	—	11,885	7	0	0
Allowances to Rajah Jawn Sing, &c.	—	—	682	14	12	0
Charges General. Account Prisoners Diet, Charge Dawks, &c.	—	—	9,180	5	19	0
Batta.	—	—	—	—	—	—
On the Jumma of this District, settled in Sonat Rupees, to bring them into Siccas	—	—	4,223	7	17	0
Total Charges on the Grofs Collections of the Jungle Terry Districts	—	—	—	—	—	—
Total Charges on the Grofs Collections of the Dewanny for the Bengal Year 1184	—	—	25,972	3	8	0
			—	—	—	33,77,632 9 7 2

CEDED LANDS.

Burdwan Division.

Disbursed from the Ceded Lands under this Division.

Charges Collections.

Salary and Allowances to the Chief and Members of the Provincial Council, to the Affittant, Surgeon, and Writers on this Establishment

— — — — — S^a R^r 1,05,189 4 0

Pay to the Dewan, and Officers employed in the Cutcherry

at Burdwan * at Burdwan, and the Officers

* sic in Orig. of the Courts of Adawlut 25,531 15 0

Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn

— — — — — 9,860 4 10

— — — — — 35,392 3 10

Salary and Allowances to the Collector and

Affittant at Midnapore 20,520 8 0

Pay to the Dewan and Officers employed in the

Cutcherry at Midnapore 33,017 11 10

Advanced on Account of

Fouzdarry Expences at

Midnapore, as per Order signed by Mahomed

Reza Cawn — — — — — 8,890 3 10

— — — — — 62,428 7 0

— — — — — 97,820 10 10

Carry forward, Sicca Rupees 2,03,009 14 10

— — — — — 83,77,632 9 7 2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought forward	—	—	33,77,632 9 7 2
Ceded Lands.	—	—	—
Burdwan Division continued.	—	—	—
Charges Collections continued, and brought forward	2,03,009 14 10	—	—
Pay to the Dewan and Cutcherry Servants employed in the Collections on the Part of the Zemindar of Burdwan	—	52,590 9 0	—
Ditto to Tannadars stationed at Burdwan	—	2,55,600 7 10 0	—
Total Charges Collections of the Ceded Lands in this Division	—	19,912 15 10 0	—
Charges Zemindary.	—	2,75,513 7 0 0	—
Allowance to the Rajah of Burdwan for the Maintenance of his Household, Religious Ceremonies, his Wardrobe, and all other Charges Zemindary	—	4,00,000 0 0 0	—
Charges General.	—	—	—
Disburfed on this Account for daily Servants, Repairs, Cutcherry Contingencies, Travelling Charges, &c. at Burdwan	—	13,597 13 0 0	—
Charges Buildings and Repairs.	—	—	—
Disburfed on this Account in Burdwan	—	8,000 1 0 0	—
Ditto ditto in Midnapore	—	6,748 5 0 0	—
Total Charges on the Gross Collections of the Ceded Lands under Burdwan Division	—	14,748 6 0 0	7,03,859 10 0 0
Calcutta Division.	—	—	—
Disburfed from the Ceded Lands under this Division.	—	—	—
Charges Collections.	—	—	—
Salary, Allowances, and House Rent, to the Chief and Members of the Provincial Council, to the Assistants and Writers on this Establishment, S ^r R ^r	1,00,460 0 0 0	—	—
Pay to the Dewan and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	—	47,470 0 0 0	—
Advanced on Account Fouzdarry Expences, as per Order of Mahomed Reza Cawn	—	39,570 8 6 0	—
Paid to the Officers of the Cutcherry employed in the Collections of the 24 Pergunnahs	—	87,040 8 6 0	—
Ditto ditto for the Town of Calcutta and its Dependencies	—	1,800 0 0 0	—
Total Charges Collections of the Ceded Lands in this Division	—	17,535 7 10 0	2,06,835 15 16 0
Charges Zemindary.	—	—	—
Disburfed on Account of Birtee or Charity	—	1,115 4 0 0	—
Allowance to Canongoes	—	2,269 8 0 0	—
Total Charges Zemindary of the Ceded Lands in this Division	—	3,384 12 0 0	—
Carry over, Sicca Rupees	2,10,220 11 16 0	7,03,859 10 0 0	33,77,632 9 7 2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny. Brought over	—	—	—	33,77,632 9 7 2
Ceded Lands continued, and brought over	—	—	—	—
Calcutta Division continued, and brought over	—	—	—	7,03,859 10 0 0
Charges General.	—	—	—	—
To Chowkeydars employed in watching the Town of Calcutta	—	—	—	2,10,220 11 16 0
Poolbunder Repairs	—	—	—	—
Charges of the Adawlut	—	—	—	—
Disburfed for House Rent, Expences of Law Suits, and other Contingen-	—	—	—	—
cies, &c.	—	—	—	—
Total Charges General of the Ceded Lands in this Division	—	—	—	1,45,983 15 1 0
Charges Buildings and Repairs.	—	—	—	—
Disburfed on this Account	—	—	—	150 0 0 0
	—	—	—	—
	—	—	—	S ^r R ^r 3,56,354 10 17 0

Allowed to Mr. John Levett, on Account of the Revenue of his Anach Farm, agreeable to the Orders of the Honourable the Governor General and Council of the 6th March 1778, and transferred in the Treasury of the Calcutta Committee on the Month of Faugun 1184.

Account the Bengal Year 1181	—	—	—	—	S ^r R ^r 2 8 0 0
Ditto ditto - 1182	—	—	—	—	—
Ditto ditto - 1183	—	—	—	—	10,000 0 0 0
Ditto ditto - 1184	—	—	—	—	10,000 0 0 0
	—	—	—	—	10,000 0 0 0
Total Charges on the Gross Collections of the Ceded Lands under Calcutta Division	—	—	—	—	30,002 8 0 0

3,86,357 2 17 0

Chittagong Province.

Disburfed from the Ceded Lands under this Province.

Charges Collections.

Salary, Allowances, and House Rent, to the Chief Affistants	—	—	—	—	S ^r R ^r 29,883 11 17 0
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut	—	—	—	—	14,657 6 10 0
Advanced on Account of Fouzjary Expences, as per Order of Mahomed Reza Cawn	—	—	—	—	13,717 4 10 0
Total Charges Collections of the Ceded Lands in this Province	—	—	—	—	58,258 6 17 0

Charges Zemindary.

Pay to Portuguese Padres, and Charity to Poor, agreeable to established

Custom	—	—	—	—	—
	—	—	—	—	4,202 7 15 0

Charges General.

Paid for Prisoners Diet, and other Contingencies

3,270 0 8 0

Charges Buildings and Repairs.

Disburfed on this Account	—	—	—	—	—
	—	—	—	—	6,206 13 10 0

Carry forward, Sicca Rupees 71,937 12 10 0 10,90,216 12 17 0 33,77,632 9 7 2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought forward	—	—	—	33,77,632	9	7	2
Ceded Lands continued, and brought forward	—	—	—	10,90,216	12	17	0
Chittagong Province continued, and brought forward	—	—	71,937	12	10	0	
Batta.							
On the Jumma of this Province, settled in Ducky and Dafs Maffa Rupees, to bring them into Siccas	—	—	—	25,242	13	0	0
Total Charges on the Grofs Collections of the Ceded Lands under Chittagong Province	—	—	—	97,180	9	10	0
Total Charges on the Grofs Collections of the Ceded Lands for the Bengal Year 1184	—	—	—	11,87,397	6	7	0

SUBAH BEHAR.

Disbursed as follows.

Charges Collections.

Paid the Annual Allowance to Rajah Kulean Sing	—	—	—	52,625	0	0	0
Ditto Salary and Allowance to the Chief and Members of the Provincial Council, to the Affistants, Surgeon, and Writers, &c. on this Establishment	—	—	—	1,27,568	10	0	0
Advanced on Account of Fouzdarry Expences, as per Order of Mahomed Reza Cawn	—	—	—	43,072	0	15	0
Total Charges Collections of this Province	—	—	—	2,23,265	10	15	0

Charges Zemindary.

Paid the Pensioners on the Bahar Establishment	—	—	—	44,952	0	0	0
--	---	---	---	--------	---	---	---

Charges General.

Paid Rajah Mahdoo Sing, Account Dustooraut	—	—	—	45,359	0	0	0
Paid for Travelling Charges, &c. mending the Office, Office Charges, and other Contingencies	—	—	—	73,454	12	5	0
				1,18,813	12	5	0

Charges Buildings and Repairs.

Disbursed on this Account	—	—	—	4,809	3	0	0
Total Charges on the Grofs Collections of Subah Behar, for the Behar Year 1185	—	—	—	3,91,840	10	0	0

Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1184, or Behar Year 1185, as per General Statement of Demand, Receipts, and Balances

Rupets — 49,56,870 9 14 2

Fort William, the 31st January 1779.

Errors excepted.

CHARLES CROFTES,

Accomp^t Gen^l to the Rev^d Dep^t.

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GENERAL ABSTRACT of CHARGES in the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR,
for the Bengal Year 1184, or Behar Year 1185, English Stile 1777-8.

DIVISIONS.	Charges Collections.		Charges Zemindary.		Charges General.		Charges Buildings and Repairs.		Batta.		Grand Total of the Charges on the Gross Collections Bengal and Behar.	
DEWANNY.												
Burdwan — —	93,636	7 12 0	—	2,36,786	10 13 0	—	—	—	—	4,380	4 3 0	3,34,803 6 8 0
Calcutta — —	1,06,548	0 4 2	—	4,36,968	14 7 0	15,128 6 1 0	—	1,000 0 0 0	—	—	—	5,59,645 4 12 2
Chittagong — —	2,340	0 0 0	—	—	—	—	—	—	—	—	—	2,340 0 0 0
Dacca — —	2,39,671	5 17 0	—	1,80,885	11 13 1	40,983 11 13 0	—	3,537 7 0 0	—	42,741 5 17 2	—	5,07,819 10 0 3
Dinapore — —	3,20,891	8 17 3	—	3,60,024	3 5 2	54,494 9 10 1	—	970 10 0 0	—	1,22,139 7 0 3	—	8,58,520 6 14 1
Moorshedabad —	3,69,567	5 0 0	—	4,32,959	4 10 0	1,59,216 10 15 0	—	10,000 0 0 0	—	—	—	9,71,743 4 5 0
Rajmehal and Boglepore	61,336	2 9 0	—	30,003	9 16 0	6,634 1 5 2	—	2,373 5 16 2	—	16,441 2 12 0	—	1,16,788 5 19 0
Jungle Terry — —	11,885	7 0 0	—	682	14 12 0	9,180 5 19 0	—	—	—	4,223 7 17 0	—	25,972 3 8 0
		12,05,876 5 0 1			16,78,311 4 16 3		2,85,637 13 3 3		17,881 6 16 2		1,89,925 11 10 1	33,77,632 9 7 2
CEDED LANDS.												
Burdwan — —	2,75,513	7 0 0	—	4,00,000	0 0 0	13,597 13 0 0	—	14,748 6 0 0	—	—	—	7,03,859 10 0 0
Calcutta — —	2,06,835	15 16 0	—	3,384	12 0 0	1,75,986 7 1 0	—	150 0 0 0	—	—	—	3,86,357 2 17 0
Chittagong — —	58,258	6 17 0	—	4,202	7 15 0	3,270 0 8 0	—	6,206 13 10 0	—	25,242 13 0 0	—	97,180 9 10 0
		5,40,607 13 13 0			4,07,587 3 15 0		1,92,854 4 9 0		21,105 3 10 0		25,242 13 0 0	11,87,397 6 7 0
SUBAH BEHAR.												
Patna — —	—	2,23,265 10 15 0	—	—	44,952 0 0 0	—	1,18,813 12 5 0	—	4,809 3 0 0	—	—	3,91,840 10 0 0
Rupees	—	19,69,749 13 8 1	—	—	21,30,850 8 11 3	—	5,97,395 13 17 0	—	43,795 13 6 2	—	2,15,168 8 10 1	49,56,870 9 14 2

Fort William, the 31st January 1779.

Errors excepted.

CHARLES CROFTES,

Accompt^t Gen^l to the Rev^d Dept^t.

[9 T 2]

Abstract of Charges on Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1185, or Behar Year 1186, English Sile 1778-9, disbursed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.

Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Beerbhoom.

* sic in Orig. Paid the Salary of the Dewan and the Establishment of * belonging to this Province, and likewise the Courts of Adawlut, Sicca Rupees

Advanced on Account of Fouzdary Expences, as per Order of Mahomed Reza Cawn — 16,124 4 11 0

25,142 12 16 0

Bissenpore.

Paid the Dewan and different Officers belonging to this Province, and likewise the Courts of Adawlut — 9,160 9 11 0

Advanced on Account of Fouzdary Expences, as per Order of Mahomed Reza Cawn — 9,143 7 16 0

18,304 1 7 0

Patchaet.

Paid to the Dewan and different Officers belonging to this Province — 3,261 5 0 0

Patchaet Petty Mehals.

Disbursed to the Officers, &c. on Account of the Collections of these Mehals — 6,429 1 12 0

53,137 4 5 0

Charges Zemindary.

Beerbhoom.

Paid the Annual Allowance to the Rajah of Beerbhoom — Sicca Rupees 1,62,500 0 0 0
Ditto to his Servants — 9,000 0 0 0
Ditto for Poojah Charges — 896 0 8 0
Ditto the Expences of the Pooneah Ceremony — 69 2 5 0

1,72,465 2 13 0

Bissenpore.

Paid the Annual Allowance to the Rajah of Bissenpore — Sicca Rupees 58,000 0 0 0
Ditto to his Servants — 4,020 0 0 0
Ditto for Poojah Charges — 4,152 0 0 0
Ditto for Ruffoom Canongoes — 2,296 8 0 0
Ditto for the Expences of the Pooneah Ceremony — 65 11 0 0

68,534 3 0 0

Carry over

2,40,999 5 13 0

53,137 4 5 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued.			
Burdwan Division continued.	Brought over	—	—
Charges Zemindary continued.	Brought over	—	—
Patchaet.		Sicca Rupees	53,137 4 5 0
Paid the Annual Allowance to the Zemindar of Patchaet	—	Sicca Rupees	2,40,999 5 13 0
Ditto to his Servants	—	—	—
Ditto for Poojah Charges	—	—	—
Ditto the Expences of the Pooneah Ceremony	—	—	—
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—
Total Charges on the Grofs Collections of the Dewanny Lands under Burdwan	—	—	—
		20,787 5 0 0	2,61,786 10 13 0
			3,14,923 14 18 0
Calcutta Division.			
Disburfed from the Dewanny Lands under this Division.			
Charges Collections.			
Nuddea.			
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	—
		Sicca Rupees	12,756 0 0 0
Houghly.			
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	—
Advanced on Account of Fouzdary Expences	—	—	—
		51,058 11 15 0	67,795 14 0 0
		16,737 2 5 0	
Jeffore.			
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	—
Advanced on Account of Fouzdary Expences	—	—	—
		13,992 0 0 0	22,436 14 2 3
		8,444 14 2 3	
Hidegelee.			
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	—
Advanced on Account of Fouzdary Expences	—	—	—
		7,980 0 0 0	42,882 13 5 0
		34,902 13 5 0	
Total Charges Collections of the Dewanny Lands in this Division	—	—	—
			1,45,871 9 7 3
Charges Zemindary.			
Nuddea.			
Annual Allowance to the Zemindar and his Servants	—	—	—
Ditto ditto to the Canongoes	—	—	—
		2,22,750 1 9 0	2,27,090 11 15 0
		4,340 10 6 0	
7			
Carry forward			1,45,871 9 7 3
			3,14,923 14 18 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought over	—	—	—	—	Sicca Rupees 3,14,923 14 18 0
Calcutta Division continued, and brought over	—	—	—	—	1,45,871 9 7 3
Charges Zemindary continued, and brought over	—	—	—	4,00,203 15 19 3	
Mahomedshy.					
Annual Allowance to the Zemindar and his Servants	—	—	29,913 4 0 0		
Ditto ditto to his Canongoes	—	—	1,164 0 0 0		
Ditto ditto for Charitable Purposes	—	—	370 15 19 0		
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	31,448 3 19 0		4,31,652 3 18 3
Charges General.					
Disburfed on Account of Cutcherry Contingencies, Prisoners Diet, Poolbundee, &c.					
In Nuddea	—	—	21,606 0 9 0		
In Houghly	—	—	709 2 0 0		
In Jeffere	—	—	362 0 0 0		
In Hidgelee	—	—	18,000 0 0 0		
In Mahomedshy	—	—	8,000 0 1 0		
Total Charges General of the Dewanny Lands in this Division	—	—	—		48,677 2 16 0
Charges Buildings and Repairs.					
In Nuddea	—	—	300 0 0 0		
In Jeffere	—	—	226 9 10 0		
Total Charges Buildings and Repairs of the Dewanny Lands in this Division	—	—	—		526 9 10 0
Total Charges on the Grofs Collections of the Dewanny Lands under Calcutta Division	—	—	—		6,26,727 9 6 2
Chittagong.					
Disburfed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—		12,041 0 0 0
Dacca Division.					
Disburfed as follows.					
Charges Collections.					
Salary, Allowances, and Houfe Rent to the Chief and Members of the Provincial Council, to the Affiftants, Surgeon, and Writers on this Establishment	—	—	1,03,538 15 10 0		
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut	—	—	75,999 9 0 0		
Advanced on Account of Fouzdary Expences	—	—	45,045 7 4 0		
Ditto on Account of Hospital Charges	—	—	1,046 8 0 0		
			2,25,630 7 14 0		
Sylhet.					
Allowance to the Collector, Dewan, Officers of the Cutcherry, Charges Fouzdary, &c.	—	—	11,842 2 13 3		
Total Charges Collections of this Division	—	—	—		2,37,472 10 7 3
Carry forward, Sicca Rupees	2,37,472 10 7 3				9,53,692 8 4 2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought over	—	—	S ^r R ^r 13,85,757 11 9 3
Dinagapore Division continued, and brought over	—	—	S ^r R ^r 81,015 10 0 0
Charges Collections continued, and brought over	85,302 3 8 1	—	
Allowance to the Dewan, &c. of Purnea, under this Division	41,764 11 5 2	—	
Ditto of Rungpore ditto	1,945 0 0 0	—	
Ditto of Edrackpore ditto	4,920 0 0 0	—	
Total Charges Collections of this Division	—	1,33,931 14 13 3	2,14,947 8 13 3

Charges Zemindary.

Dinagapore.			
Annual Allowance to Rajah Budgenaut	—	S ^r R ^r 1,50,000 0 0 0	
Ditto for Burgundaffes	—	8,439 3 0 0	
Ditto for Rajah's Servants	—	17,881 8 0 0	
Ditto for Prisoners Diet	—	2,646 14 16 2	
Pension to Meer Mahomed Hoffsain	—	337 8 0 0	
Charity, or Brahmin's Birtee	—	7,717 15 0 0	
Ruffoom Canongoes	—	7,152 1 17 0	
Paid Kerpernaut Sing	—	187 8 0 0	
Charges Pooneah	—	100 0 0 0	
In Purnea—Paid the Zemindar, and Ruffoom Canongoes	—	1,94,462 10 13 2	
In Edrackpore ditto	—	76,375 14 18 2	
Total Charges Zemindary of this Division	—	9,880 0 0 0	2,80,718 9 12 0

Charges General.

Paid for Cutcherry Contingencies, Hoondean or Commiffion Bills at			
Dinagapore	—	15,900 5 0 0	
Purnea	—	51,856 7 14 0	
Travelling Charges at Dinagapore	—	1,500 0 0 0	
Total Charges General of this Division	—	69,256 12 14 0	

Charges Buildings and Repairs.

Disburfed on this Account at Dinagapore	—	970 10 0 0	
---	---	------------	--

Batta.

On the Jumma of Purnea, fettled in Patna Sonat Rupees, to bring them into

Siccas	—	—	48,906 12 17 0
Total Charges on the Grofs Collections of Dinagapore Division	—	—	6,14,800 5 16 3
Carry forward, Sicca Rupees	20,00,558 1 6 2		

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.

S^r R^r 20,00,558 1 6 2Dewanny continued, and brought forward
Moorthedabad Division.

Disbursed as follows.

Charges Collections.

Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistant, Surgeon, and Writers on this Establishment
 Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut
 Advanced on Account of Fouzdary Expenses
 Total Charges Collections of this Division

S^r R^r 90,296 4 11 0
 53,939 14 9 0
 2,54,000 0 0 0
 3,98,236 3 0 0

Charges Zemindary.

Paid the Ranny of Rajeshahy her annual Allowance
 Ditto Gowryperfaud ditto
 Ditto Charity or Brahmin's Birtee
 Ditto Burgundaffes
 Ditto Servants employed in Rajeshahy
 Ditto Zemindar of Rocunpore
 Ditto Servants Wages
 Ditto Account Mozah Gowrah Mary for Amount paid into the Rajeshahy
 Malguzary
 Ditto for Expence of Brahmin's Ceremonies
 Ditto Account Burgundaffes
 Ditto Allowance to the Zemindar of Futtyfing

2,50,000 0 0 0
 6,000 0 0 0
 18,000 0 0 0
 25,200 0 0 0
 25,968 0 0 0
 3,25,168 0 0 0
 30,000 0 0 0
 7,788 0 0 0
 4,684 0 0 0
 4,115 0 0 0
 3,000 0 0 0
 2,499 15 15 0
 52,086 15 15 0

Ditto Zemindar of Luthkerpore
 Ditto Pension to Mirza Mendy
 Ditto Sotrawjeit of Chundlehy
 Ditto to the Zemindar of Chundlehy

22,680 0 0 0

Ditto Charity to Mahomed Iffoph

Ditto Poonca Charges

Ditto Ruffoom Canongoes

25,524 4 10 0

Total Charges Zemindary of this Division

4,25,459 4 5 0

Charges General.

Paid Cutcherry Contingencies, mending the Roads, &c.

Charges Poolbunde

Total Charges General in this Division

S^r R^r 7,228 4 19 3
 1,68,641 10 13 0

1,75,869 15 12 3

Carry over, Sicca Rupees

9,99,565 6 17 3 20,00,558 1 6 2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought over	—	—	S ^r R ^r 20,00,558	1	6	2
Moorshedabad Division continued, and brought over	—	—	S ^r R ^r 9,99,565	6	17	3
Charges Buildings and Repairs.	—	—	5,666	10	13	0
Disbursed on this Account	—	—	—	—	—	—
Total Charges on the Grofs Collections of Moorshedabad Division	—	—	10,05,232	1	10	3

Rajemchal and Boglepore Provinces.

Disbursed as follows.

Charges Collections.

Rajemchal.

Burgundaffes Wages	—	—	S ^r R ^r 8,208	0	0	0
Cutcherry Servants Wages, as per Establishment	—	—	4,068	0	0	0
Extra Allowance to the Affistant going to Rajemchal	—	—	240	0	0	0
Sezawul and Hill People, for escorting the Dawks	—	—	1,155	0	0	0
	—	—	13,671	0	0	0

Boglepore.

Salary to the Superintendent, Affistant, Surgeon, &c. upon this Establishment
 Allowance to the Dewan, and Officers employed in the Collections of this
 Province

Travelling Charges to the Superintendent and his Affistant	—	—	18,507	4	9	2
Advanced Account Fouzdary Expenses	—	—	13,707	1	14	1
	—	—	2,061	11	7	3
	—	—	17,425	14	10	1

Total Charges Collections of these Provinces

51,702 0 1 3

65,373 0 1 3

Charges Zemindary.

Rajemchal.

Annual Allowances to the Zemindar	—	—	6,000	0	0	0
Ditto Pension to Meer Jumma, &c.	—	—	1,839	0	0	0
Ditto to Objects * to Charity	—	—	179	7	0	0
Ditto Serimjamy Canongoe	—	—	976	8	0	0
Ditto Durgah Codum Ruffool	—	—	115	0	0	0
Ditto to the Canongoes	—	—	2,500	0	0	0
	—	—	11,609	15	0	0

Boglepore.

Allowance to the Cawzee of the Ead

Ditto Account Rozoundars

Annual Allowance to Rajahs Soujan Sing and Roshun Bucks

Total Charges Zemindary of these Provinces

20,203 13 8 0

31,813 12 8 0

Carry forward, Sicca Rupees 97,186 12 9 3 30,05,790 2 16 5

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward	—	—	—	S ^r R ^r 30,05,790 2 16 5
Rajemchal and Boglepore Provinces continued, and brought forward	—	—	—	S ^r R ^r 97,186 12 9 3
Charges General.	—	—	—	
Rajemchal.	—	—	—	
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	—	1,300 0 0 0	
Boglepore.	—	—	—	
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondan, &c.	—	4,017 6 18 1	—	
Advanced to Rajahs Roshun Bucks and Soujan Sing, for the Chowkeybunde of Munnyhurry and Mhodabun	—	—	35,666 12 4 1	
Total Charges General of these Provinces	—	—	39,684 3 2 2	
Charges Buildings and Repairs.	—	—	—	
At Boglepore	—	—	7,713 6 4 0	
At Mongheer	—	—	12,426 13 16 2	
Total Charges Buildings and Repairs of these Provinces	—	—	—	20,140 1 17 2
Batta.	—	—	—	
On the Jumma of Boglepore and Havelly Monghyr, settled in Patna Sonats, to bring them into Siccas	—	—	—	18,372 15 18 0
Total Charges on the Grofs Collections of Rajemchal and Boglepore Provinces	—	—	—	4,76,684 1 7 3
Rungpore Provincet.	—	—	—	
Disburfed as follows.	—	—	—	
Charges Collections.	—	—	—	
Salary to the Superintendent, Assistant, and Surgeon of this Province	—	—	S ^r R ^r 27,209 15 12 0	
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	26,582 15 6 0	
Advanced on Account of Fouzdary Expences	—	—	8,953 3 17 0	
Total Charges Collections of this Province	—	—	—	62,746 2 15 0
Charges Zemindary.	—	—	—	
Annual Allowance to the Zemindar of Rungpore	—	—	24,130 3 13 0	
Ditto of Coach Behar	—	—	72,971 9 2 0	
Total Charges Zemindary of this Province	—	—	—	97,101 12 15 0
Charges General.	—	—	—	
Allowance for Cutcherry Contingencies, Prisoners Diet, Repairs, &c.	—	—	7,668 15 15 3	
Batta.	—	—	—	
On the Jumma of Rungpore, settled in Narany Rupees, deducted to bring the Jumma into Siccas	—	—	67,298 1 13 3	
Carry over, Siccas Rupees	—	—	67,298 1 13 3	1,67,516 15 5 3
	—	—	—	31,82,474 4 5 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought over	—	—	—	S ^r R ^r 31,82,474 4 5 0
Rungpore Province continued, and brought over	—	—	—	—
Batta continued, and brought over	—	—	—	S ^r R ^r 1,67,516 15 5 3
On the Jumma of Coach Behar, fettled in Narany Rupees, &c.	—	—	—	67,298 1 13 3
Total Batta of this Province	—	—	—	6,130 9 9 0
Total Charges on the Grofs Collections of the Rungpore Province	—	—	—	73,428 11 2 3
				2,40,945 10 8 2
Silberris Province.				
Disburfed as follows.				
Charges Collections.				
Salary to the Superintendent of this Province	—	—	—	19,587 13 0 0
Charges General.				
Paid for Petty Charges	—	—	—	150 0 0 0
Total Charges on the Grofs Collections of the Silberris Province	—	—	—	19,737 13 0 0
Futtyfyng Province.				
Disburfed as follows.				
Charges Collections.				
Commiffion allowed the Superintendent of this Province	—	—	—	S ^r R ^r 8,900 0 0 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province	—	—	—	2,400 0 0 0
Total Charges Collections of this Province	—	—	—	11,300 0 0 0
Charges Zemindary.				
Allowance to the Zemindars Nealcaunte and Parbutty	—	—	—	10,000 0 0 0
Charges General.				
Hoondan or Commiffion on Bills	—	—	—	S ^r R ^r 594 2 13 0
Poolbundee	—	—	—	1,600 0 0 0
Total Charges General of this Province	—	—	—	2,194 2 13 0
Total Charges on the Grofs Collections of the Futtyfyng Province	—	—	—	23,494 2 13 0
Ramgur Province.				
Disburfed as follows.				
Charges Collections.				
Paid to the Collector, Officers and Servants employed in the Cutcherry on Account the Collections of this Province	—	—	—	S ^r R ^r 30,120 0 0 0
Advanced on Account of Fouzdary Expences	—	—	—	4,745 5 5 0
Total Charges Collections of this Province	—	—	—	34,865 5 5 0
Charges General.				
Paid Houfe Rent, Dawk Charges, and Prifoners Diet	—	—	—	S ^r R ^r 2,145 12 0 0
Ditto to Lafcars	—	—	—	300 0 0 0
Total Charges General of this Province	—	—	—	2,445 12 0 0
				37,311 1 5 0
				34,66,651 14 6 2
				Carry forward, Sicca Rupees

Abstract of Charges on the Gros Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward — — — — — S^r R^r 34,66,651 14 6 2
 Ramgur Province continued, and brought forward — — — — — S^r R^r 37,311 1 5 0

Batta.

On the Jumma of Ramgur, &c.—settled in Sonat Rupees, to bring them into
 Siccas — — — — —
 Total Charges on the Gros Collections of the Ramgur Province — — — — — 4,380 3 17 0
 41,691- 5 2 0

Jungle Terry Districts.

Disburfed as follows.

Charges Collections.

Paid the Collectors Allowances for Servants employed in the Collections — — — — — 4,800 0 0 0
 Advanced on Account of Fouzdary Expences — — — — — 5,517 3 0 0
 Total Charges Collections of these Districts — — — — — 10,317 3 0 0

Charges Zemindary.

Allowance to the Ranny of Sultanabad — — — — — 1,042 0 0 0
 Paid for Zemindary Charges at Currockdea, &c. &c. — — — — — 1,853 5 5 0
 Allowance to the Zemindar of Guidore — — — — — 565 2 10 0
 Total Charges Zemindary of these Districts — — — — — 3,460 7 15 0

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Charges General.

Paid the Prisoners Diet, and other Contingencies — — — — — 1,024 4 0 0
 Total Charges on the Gros Collections of the Jungle Terry Districts — — — — — 14,801 14 15 0
 Total Charges on the Gros Collections of the Dewanny for the Bengal
 Year 1185 — — — — — 35,23,145 2 3 2

CEDED LANDS.

Burdwan Division.

Disburfed from the Ceded Lands under this Division.

Charges Collections.

Salary, Allowances, and Houfe Rent, &c. to the Chief and Members of the
 Provincial Council, to the Affistants, Surgeon, and
 Writers on this Establishment — — — — — 1,23,718 15 0 0

Paid to the Dewan and Officers employed in the Cut-
 cherry at Burdwan, and Officers of the Courts of
 Adawlut — — — — — 12,276 0 0 0
 Advanced on Account of Fouzdary Expences — — — — — 6,852 14 0 0

1,42,847 13 0 0
 1,42,847 13 0 0
 Carry over, Sicca Rupees

35,23,145 2 3 2

Abstract of the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought over	—	—	—	S' R.	35,23,145	2	3	2
Ceded Lands continued.	—	—	—					
Burdwan Division continued.	—	—	—					
Charges Collections continued, and brought over	—	S' R.	1,42,847	13	0	0		
Pay to the Dewan and Cutcherry Servants employed in	52,975	4	0	0				
the Collections, on the Part of the Zemindar of Burdwan	19,912	15	10	0				
Ditto to Tannadars stationed at Burdwan	—	—	—	—				
Total Charges Collections of the Ceded Lands in this Division	72,888	3	10	0	2,15,736	0	10	0
Charges Zemindary.	—	—	—	—	—	—	—	—
Allowance to the Rajah of Burdwan for the Maintenance of his Household,	—	—	—	—	—	—	—	—
Religious Ceremonies, his Wardrobe, and all Charges Zemindary	—	—	—	—	4,00,000	0	0	0
Charges General.	—	—	—	—	—	—	—	—
Disburfed on this Account for Daily Servants, Cutcherry Contingencies, &c.	—	—	—	—	12,620	9	5	0
Charges Buildings and Repairs.	—	—	—	—	—	—	—	—
Disburfed on this Account	—	—	—	—	7,333	6	5	0
Total Charges on the Grofs Collections of the Ceded Lands in Burdwan	—	—	—	—	6,35,690	0	0	0
Calcutta Division.	—	—	—	—	—	—	—	—
Disburfed from the Ceded Lands under this Division.	—	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—	—
Salary, Allowance and Houfe Rent to the Chief and Members of the Provincial	1,08,060	0	0	0	—	—	—	—
Council, to the Affiftants and Writers on this Establishment	—	—	—	—	—	—	—	—
Pay to the Dewan and Officers employed in the Cutcherry, and likewise the	—	—	—	—	—	—	—	—
Courts of Adawlut	47,220	0	0	0	—	—	—	—
Advanced on Account of Fouzdary Expences	34,420	13	11	3	—	—	—	—
Pay to the Mohrers and other Officers of the Cutcherry employed in the Col-	—	—	—	—	—	—	—	—
lections of the 24 Pergunnahs	1,800	0	0	0	—	—	—	—
Ditto Ditto for the Town of Calcutta and its Dependencies	10,338	0	0	0	—	—	—	—
Total Charges Collections of the Ceded Lands in this Division	2,01,838	13	11	3	—	—	—	—
Charges Zemindary.	—	—	—	—	—	—	—	—
Disburfed on Account of Birtee or Charity	7,544	0	0	0	—	—	—	—
Allowance to the Canongoes	2,269	8	0	0	—	—	—	—
Total Charges Zemindary of the Ceded Lands in this Division	9,813	8	0	0	—	—	—	—
Charges General.	—	—	—	—	—	—	—	—
To Chowkeydars employed in watching the Town of Calcutta	58,072	8	0	0	—	—	—	—
Poolbundee Repairs	39,900	0	0	0	—	—	—	—
Charges of Adawlut at Aunerpore, Azimabad, and Sudder	25,188	0	0	0	—	—	—	—
Carry forward, Sicca Rupees	1,23,160	8	0	0	2,11,652	5	11	3
	—	—	—	—	6,35,690	0	0	0
	—	—	—	—	35,23,145	2	3	2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward	—	—	S' R' 35,23,145 2 3 2
Ceded Lands continued, and brought forward	—	—	S' R' 6,35,690 0 0 0
Calcutta Division continued, and brought forward	—	S' R' 2,11,652 5 11 3	
Charges General continued, and brought forward	S' R' 1,23,160 8 0 0		
Disbursed for House Rent, Expences of Law Suits, Travelling Charges, and other Cutcherry Contingencies	96,675 0 0 0		
Paid Rajah Nobkissen the Amount collected by Government in the Bengal Year 1184 from his Talook of Sootnauty, &c. granted to him by the Board, under Date 16th January 1778, as per Calcutta Treasury Account for Jaite 1185	4,454 5 8 0		
Total Charges General of the Ceded Lands in this Division	2,24,289 13 8 0		
Charges Buildings and Repairs	274 14 0 0		
	4,36,217 0 19 3		
Chittagong Province.			
Disbursed from the Ceded Lands under this Province.			
Charges Collections.			
Salary, Allowances, and House Rent to the Chief and Assistants, &c.	S' R' 35,002 15 2 0		
Pay to the Dewan, Officers of the Cutcherry and Courts of Adawlut	14,431 12 15 0		
Advanced on Account of Fouzdary Expences	14,197 10 0 0		
Total Charges Collections of the Ceded Lands in this Province	63,632 5 17 0		
Charges Zemindary.			
Pay to the Portuguese Padres, and Charity to the Poor, agreeable to established Custom	4,031 12 15 0		
Charges General.			
Paid for Prisoners Diet, and other Petty Charges	1,379 15 3 0		
Charges Buildings and Repairs.			
Disbursed on this Account	6,206 13 10 0		
Batta.			
On the Jumma of this Province, settled in Ducky and Dafs Maffa Rupees, to bring them into Siccas	36,255 5 11 3		
Total Charges on the Gross Collections of the Ceded Lands under this Province	1,11,506 4 16 3		
Midnapore Province.			
Disbursed as follows.			
Charges Collections.			
Salary to the Collector, Assistant, and Surgeon on this Establishment	S' R' 26,068 11 12 0		
Pay to the Dewan and Officers employed in the Cutcherry	28,446 14 10 0		
Advanced on Account of Fouzdary Expences	8,891 14 0 0		
Carry over, Sicca Rupees	63,407 8 2 0		
	11,83,413 5 16 2		35,23,145 2 3 2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought over	—	—	S ^r R ^r 35,23,145 2 3 2
Ceded Lands continued, and brought over	—	—	S ^r R ^r 11,83,413 5 16 2
Midnapore Province continued.	—	—	
Charges Collections continued, and brought over	—	S ^r R ^r 43,407 8 2 0	
Annual Allowance to the Canongoes	—	—	
Cutcherry Contingencies, Prisoners Diet, and Travelling Charges, &c.	—	5,529 15 13 0	
Total Charges Collections of this Province	—	1,824 14 0 0	
	70,762 5 15 0		
Charges Buildings and Repairs.			
Disburfed on this Account for the Fort at Midnapore	—	—	
Total Charges on the Gross Collections of the Midnapore Province	—	6,748 10 10 0	
Total Charges on the Gross Collections of the Ceded Lands for the Bengal Year 1185	—	—	77,511 0 5 0
			12,60,924 6 1 2

SUBAH BEHAR.

Patna Division.

Disburfed as follows.

Charges Collections.

Paid Annual Allowance to Rajah Kulean Sing	—	52,625 0 0 0
Ditto Salary, Allowance and House Rent to the Chief and Members of the Provincial Council, Assistants, Surgeon, and Writers on this Establishment	—	75,992 2 0 0
Ditto to the Dewan, and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	—	57,068 0 0 0
Advanced on Account of Fouzdary Expenses	—	41,777 11 0 0
Total Charges Collections of this Division	—	2,27,462 13 0 0

Charges Zemindary.

Paid the Allowance to the Pensioners on the Behar Establishment	—	45,352 0 0 0
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Charges General.

Disburfed on Account of Travelling Charges, mending the Roads, Office Charges, and other Contingencies	—	78,000 0 15 0
--	---	---------------

Charges Buildings and Repairs.

Disburfed on this Account	—	2,420 12 0 0
Total Charges on the Gross Collections of Patna Division	—	3,53,235 9 15 0

Sircar Saurun Districts.

Disburfed as follows.

Charges Collections.

Paid Allowances to the Collector, Assistant, Dewan, and Officers of the Cutcherry employed in the Collections of these Districts, likewise the Courts of Adawlut, and Horsemen	—	50,682 1 0 0
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Carry forward, Sicca Rupees	50,682 1 0 0	3,53,235 9 15 0	47,84,069 8 5 0
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Abstract of Charges on the Gros Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward	—	—	S ^r R ^r 47,84,059 8 5 0
Subah Behar continued, and brought forward	—	—	S ^r R ^r 3,53,235 9 15 0
Sircar Saurun Districts continued, and brought forward	—	S ^r R ^r 50,682 1 0 0	
Charges Zemindary.			
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes	—	31,685 15 15 0	
Charges General.			
Disburfed on Account of Cutcherry Contingencies, Prisoners Diet, House Rent, Travelling Charges, &c.	—	5,968 6 10 0	
Total Charges on the Gros Collections of Sircar Saurun, &c. Districts	—	88,336 7 5 0	
Total Charges on the Gros Collections of Subah Behar for the Behar Year 1186	—	—	4,41,572 1 0 0
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1185, or Behar Year 1186, as per General Statement of Demand, Receipts, and Balances			52,25,641 9 5 0

Fort William, the 13th March 1780.

Errors excepted.

CHARLES CROFTES,

Account^t Gen^l to the Rev^d Dep^t.

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GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal
Year 1185, or Behar Year 1186, English Stile 1778-9.

DIVISIONS.		Charges Collections.		Charges Zemindarry.		Charges General.		Charges Buildings and Repairs.		Batta.		Grand Total of the Charges on the Gross Collections of Bengal and Behar.					
DEWANNY.																	
Burdwan	—	53,137	4 5 0	—	2,61,786	10 13 0	—	—	—	—	—	—	3,14,923	14 18 0			
Calcutta	—	1,45,871	9 7 3	—	4,31,652	3 18 3	—	48,677	2 10 0	—	526	9 10 0	—	6,26,727	9 6 2		
Chittagong	—	12,041	0 0 0	—	—	—	—	—	—	—	—	—	—	12,041	0 0 0		
Dacca	—	2,37,472	10 7 3	—	1,65,995	14 10 0	—	23,102	4 14 2	—	300	0 0 0	5,194	5 13 0	4,32,065	3 5 1	
Dinagepore	—	2,14,947	8 13 3	—	2,80,718	9 12 0	—	69,256	12 14 0	—	970	10 0 0	48,906	12 17 0	6,14,800	5 16 3	
Moorshedabad	—	3,98,236	3 0 0	—	4,25,459	4 5 0	—	1,75,869	15 12 3	—	5,666	10 13 0	—	—	10,05,232	1 10 3	
Rajemahal and Boglepore	—	65,373	0 1 3	—	31,813	12 8 0	—	40,984	3 2 2	—	20,140	1 17 2	18,372	15 18 0	1,76,684	1 7 3	
Rungpore	—	62,746	2 15 0	—	97,101	12 15 0	—	7,668	15 15 3	—	—	—	73,428	11 2 3	2,40,945	10 8 2	
Silberris	—	19,587	13 0 0	—	—	—	—	150	0 0 0	—	—	—	—	—	19,737	13 0 0	
Futtyfing	—	11,390	0 0 0	—	10,000	0 0 0	—	2,194	2 13 0	—	—	—	—	—	23,494	2 13 0	
Jungle Terry	—	10,317	3 0 0	—	3,460	7 15 0	—	1,024	4 0 0	—	—	—	—	—	14,801	14 15 0	
Ramgur	—	34,865	5 5 0	—	—	—	—	2,445	12 0 0	—	—	—	4,380	3 17 0	41,691	5 2 0	
		12,65,895 11 16 0			17,07,988 11 16 3			3,71,373 9 2 2			27,604 0 0 2		1,50,283 1 7 3		35,23,145 2 3 2		
CEDED LANDS.																	
Burdwan	—	2,15,736	0 10 0	—	4,00,000	0 0 0	—	12,620	9 5 0	—	7,333	6 5 0	—	—	6,35,690	0 0 0	
Calcutta	—	2,01,838	13 11 3	—	9,813	8 0 0	—	2,24,289	13 8 0	—	274	14 0 0	—	—	4,36,217	0 19 3	
Chittagong	—	63,632	5 17 0	—	4,031	12 15 0	—	1,379	15 3 0	—	6,206	13 10 0	36,255	5 11 3	1,11,506	4 16 3	
Midnapore	—	70,762	5 15 0	—	—	—	—	—	—	—	6,748	10 10 0	—	—	77,511	0 5 0	
		5,51,969 9 13 3			4,13,845 4 15 0			2,38,290 5 16 0			20,563 12 5 0		36,255 5 11 3		12,60,924 6 1 2		
SUBAH BEHAR.																	
Patna	—	2,27,462	13 0 0	—	45,352	0 0 0	—	78,000	0 15 0	—	2,420	12 0 0	—	—	3,53,235	9 15 0	
Sircar Saurun	—	50,682	1 0 0	—	31,685	15 15 0	—	5,968	6 10 0	—	—	—	—	—	88,336	7 5 0	
		2,78,144 14 0 0			77,037 15 15 0			83,968 7 5 0			2,420 12 0 0				4,41,572 1 0 0		
Rupees	—	20,96,010	3 9 3	—	21,98,872	0 6 3	—	6,93,632	6 3 2	—	50,588	8 5 2	—	1,86,538	6 19 2	52,25,641	9 5 0

Fort William, the 13th March 1780.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1186, or Behar Year 1187, English Stile 1779-80, disbursed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.

Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Paid Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon and Writers on this Establishment, S^r 1,39,434 11 10 0
Ditto to the Dewan, and Officers employed in the Cutcherry at Burdwan — 14,508 0 0 0

1,53,942 11 10 0

Beerbhoom.

Paid the Salary of the Dewan and the Establishment belonging to this Province, and likewise the Courts of Adawlut — 16,771 10 7 0
Advanced on Account of Fouzdarry Expenses, as per Order of Mahomed Reza Cawn — 9,690 14 16 0

26,462 9 3 0

Bissenpore.

Paid the Dewan and different Officers belonging to this Province, and likewise the Courts of Adawlut — 8,904 7 13 0
Advanced on Account of Fouzdarry Expenses — 9,250 10 15 0

18,155 2 8 0

Patchaet.

Paid to the Dewan and different Officers belonging to this Province — 3,113 0 0 0

3,113 0 0 0

Patchaet Petty Mehals.

Disbursed to the Officers, &c. on Account of the Collections of these Mehals — — — —
Total Charges Collections of the Dewanny Lands in this Division — 6,387 12 10 0

2,08,061 3 11 0

Charges Zemindarry.

Beerbhoom.

Paid the Annual Allowance to the Rajah of Beerbhoom — 1,50,000 0 0 0
Ditto to his Servants — 9,000 0 0 0
Ditto for Poojah Charges — 896 0 8 0
Ditto the Expenses of the Poonah Ceremony — 69 2 5 0

1,59,965 2 13 0

Bissenpore.

Paid the Annual Allowance to the Rajah of Bissenpore — 58,000 0 4 0
Ditto to his Servants — 4,020 0 0 0
Ditto for Poojah Charges — 4,152 0 0 0
Ditto for Ruffoom Canongoes — 2,296 8 0 0
Ditto the Expenses of the Poonah Ceremony — 65 11 0 0

68,534 3 4 0

5

Carry over, Sicca Rupees 2,28,499 5 17 0

2,08,061 3 11 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued.				
Burdwan Division continued, and brought over	—	S ^r R ^r 2,08,061	3 11 0	
Charges Zemindary continued, and brought over	—	S ^r R ^r 2,28,499	5 17 0	
Patchaet.				
Paid the Annual Allowance to the Zemindar of Patchaet	—	17,302	8 0 0	
Ditto to his Servants	—	2,696	7 0 0	
Ditto for Poojah Charges	—	753	6 0 0	
Ditto the Expences of the Pooneah Ceremony	—	35	0 0 0	
Total Charges Zemindary of the Dewanny Lands in this Division	—	20,787	5 0 0	2,49,286 10 17 0
Charges General.				
Bissenpore.				
Disbursed on Account of Poolbundee	—	—	—	9,995 6 5 0
Total Charges on the Gross Collections of the Dewanny Lands under Burdwan Division	—	—	—	4,67,343 4 13 0
Calcutta Division.				
Disbursed from the Dewanny Lands under this Division.				
Charges Collections.				
Nuddea.				
Allowance to the Dewan, the Officers of the Cutcherry, employed in the Coll ^{rs} of this Province, and likewise the Courts of Adawlut	—	12,756	0 0 0	
Advance on Account of Fouzdarry Expences	—	17,671	7 0 0	
		30,427	7 0 0	
Houghly.				
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	51,058	11 15 0	
Advance on Account of Fouzdarry Expences	—	10,181	10 15 2	
		61,240	6 10 2	
Jessore.				
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	13,992	0 0 0	
Advance on Account of Fouzdarry Expences	—	3,032	14 6 2	
		17,024	14 6 2	
Hidjelee.				
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	7,980	0 0 0	
Advanced on Account of Fouzdarry Expences	—	52,869	1 13 0	
		60,849	1 13 0	
Total Charges Collections of the Dewanny Lands in this Division	—	—	—	1,69,541 13 10 0
Charges Zemindary.				
Nuddea.				
Annual Allowance to the Zemindary and his Servants	—	2,22,750	1 9 0	
Ditto to the Canongoes	—	4,340	10 6 0	
		2,27,090	11 15 0	
Carry forward, Sicca Rupees		2,27,090	11 15 0	4,67,343 4 13 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward		—		—		S ^r R ^r 4,67,343 4 13 0	
Calcutta Division continued, and brought forward		—		—		S ^r R ^r 1,69,541 13 10 0	
Charges Zemindarry continued, and brought forward		—		—		S ^r R ^r 2,27,090 11 15 0	
Houghly.		—		—		—	
Annual Allowance to the Zemindar	—	—	—	—	—	35,001 0 0 0	
Ditto ditto to the Canongoes	—	—	—	—	—	2,039 13 0 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	4,303 6 10 0	
Thannah Curwah	—	—	—	—	—	740 8 1 0	
						42,084 11 11 0	
Jeffore.		—		—		—	
Annual Allowance to the Zemindar and his Servants	—	—	—	—	—	31,477 12 16 0	
Ditto ditto to the Canongoes	—	—	—	—	—	2,026 8 15 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	406 0 1 0	
						33,910 5 12 0	
Hidgellec.		—		—		—	
Dorodumna.		—		—		—	
Annual Allowance to the Zem ^r and his Serv ^{ts}	—	—	—	—	—	15,452 2 10 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	11,475 13 19 0	
Ditto ditto to the Canongoes	—	—	—	—	—	4,941 5 14 0	
						31,869 6 3 0	
Myfadel.		—		—		—	
Annual Allowance to the Zem ^r and his Serv ^{ts}	—	—	—	—	—	42,303 9 9 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	4,212 12 0 0	
Ditto ditto to the Canongoes	—	—	—	—	—	1,378 1 5 0	
						47,894 6 14 0	
Sojiamootah.		—		—		—	
Annual Allowance to the Zem ^r and his Serv ^{ts}	—	—	—	—	—	5,990 15 11 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	300 10 1 0	
Ditto ditto to the Canongoes	—	—	—	—	—	316 7 11 0	
						6,608 1 3 0	
Tumlook.		—		—		—	
Annual Allowance to the Zem ^r and his Serv ^{ts}	—	—	—	—	—	15,587 8 1 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	890 2 7 0	
Ditto ditto to the Canongoes	—	—	—	—	—	454 0 10 0	
						16,931 10 18 0	
						1,03,303 8 18 0	
Mahomedshy.		—		—		—	
Annual Allowance to the Zem ^r and his Servants	—	—	—	—	—	29,913 4 0 0	
Ditto ditto to the Canongoes	—	—	—	—	—	1,164 0 0 0	
Ditto ditto for Charitable Purposes	—	—	—	—	—	370 15 19 0	
						31,448 3 19 0	
Total Charges Zemindarry of the Dewanny Lands in this Division		—		—		—	
						4,37,837 9 15 0	
						6,07,379 7 5 0	
						4,67,343 4 13 0	
						813	
						Carry over, Sicca Rupees	

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought over	—	—	S. R.	4,67,343	4	13	0
Calcutta Division continued, and brought over	—	—	S. R.	6,07,379	7	5	0
Charges General.							
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, Pool-bundee, &c.							
In Nuddea	—	—	10,119	4	0	0	
In Houghly	—	—	709	2	0	0	
In Jeffere	—	—	300	0	0	0	
In Mahomedshy	—	—	4,000	0	1	0	
Total Charges General of the Dewanny Lands in this Division			15,128	6	1	0	
Charges Buildings and Repairs.							
In Nuddea	—	—	300	0	0	0	
In Houghly	—	—	4,000	0	0	0	
Total Charges Buildings and Repairs of the Dewanny Lands in this Division			4,300	0	0	0	
Total Charges on the Grofs Collections of the Dewanny Lands under Calcutta Division			6,26,807	13	6	0	
Chittagong Province.							
Disbursed on Account the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—	—	—	—	13,340 0 0 0
Dacca Division.							
Disbursed as follows.							
Charges Collections.							
Salary, Allowances, and Houfe Rent, to the Chief and Members of the Provincial Council, to the Affistants, Surgeons, and Writers on this Establishment	—	—	1,06,423	3	10	0	
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut	—	—	79,205	6	0	0	
Advanced on Account of Fouzdary Expences	—	—	42,787	1	5	2	
			2,28,415	10	15	2	
Silhet.							
Allowance to the Collector, Dewan, Officers of the Cutcherry,	—	—	—	—	—	—	
Charges Fouzdary, &c.	—	—	22,590	15	15	0	
Total Charges Collections of this Division			2,51,006	10	10	2	
Charges Zemindary.							
Annual Allowance to Nabob Jeffaraut Cawn	—	—	72,000	0	0	0	
Ditto to the Officers of the Tope Connah	—	—	28,835	12	2	0	
Ditto to the State Pensioners in this Establishment	—	—	46,100	1	0	0	
Ditto to the Servants employed in the Manufacture of the Malbog	—	—	2,175	0	0	0	
Cofs	—	—	—	—	—	—	
Carry forward, Sicca Rupees	1,49,110	13	2	0			
			2,51,006	10	10	2	11,07,491 1 19 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward	—	—	—	S ^r R ^r 11,07,491 1 19 0
Dacca Division continued, and brought forward	—	—	—	S ^r R ^r 2,51,006 10 10 2
Charges Zemindary continued, and brought forward	—	—	—	
Annual Allowance to Objects of Charity	—	1,49,110 13 2 0	—	
Ditto to Rozunadars	—	6,480 0 0 0	—	
Ditto to the Canongoes	—	636 0 0 0	—	
Paid the Expence of Pooneah Ceremony	—	3,443 15 17 3	—	
	—	200 0 0 0	—	
Sylhet.	—	—	1,59,864 12 19 3	
Disburfed in this Province on Account of Fouzdary Charges	—	—	—	
Total Charges Zemindary of this Division	—	—	10,510 7 3 2	
	—	—	—	1,70,375 4 3 1
Charges General.	—	—	—	
Paid for Cutcherry Contingencies, Travelling Charges, Prisoners Diet, &c.	—	—	26,441 1 17 1	
Sylhet.	—	—	—	
Paid Cutcherry Contingencies, Dawk Charges, Prisoners Diet, &c.	—	—	7,375 3 8 0	
Total Charges General of this Division	—	—	—	33,816 5 5 1
Charges Buildings and Repairs.	—	—	—	
Disburfed on this Account at Dacca	—	—	300 0 0 0	
Ditto at Sylhet	—	—	275 0 0 0	
Total Charges Buildings and Repairs in this Division	—	—	—	575 0 0 0
Batta.	—	—	—	
On the Jumma of Sylhet, &c. settled in Cowries, to bring them into Siccas	—	—	—	
Total Charges on the Grofs Collections of Dacca Division	—	—	—	17,926 14 8 0
	—	—	—	4,73,700 2 7 0
Dinagopore Division.	—	—	—	
Disburfed as follows.	—	—	—	
Charges Collections.	—	—	—	
Salary, Allowances, and House Rent, to the Chief and Members of the Provincial Council, to the	—	—	92,910 11 10 0	
Assistants, Surgeon, and Writers on this Establishment	—	—	—	
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise	—	—	—	
the Courts of Adawlut.	—	—	—	
At the Sudder, or Head Cutcherry at Dinagopore	—	—	54,154 0 0 0	
Advanced on Account of Phouzdary Expences	—	—	32,260 7 9 1	
Ditto	—	—	—	
Purnea under this Division	—	—	86,414 7 9 1	
Ditto	—	—	41,764 11 5 2	
Edrackpore ditto	—	—	4,920 0 0 0	
Total Charges Collections of this Division	—	—	—	2,24,009 14 4 3
	—	—	—	2,24,009 14 4 3
Carry over, Sicca Rupees	—	—	—	15,81,191 4 6 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought over	—	—	—	S. R.	15,81,191	4	60
Dinagore continued, and brought over	—	—	—	S. R.	2,24,009	14	43
Charges Zemindarry.							
Dinagore.							
Annual Allowance to Rajah Budgenaut	—	—	1,50,000	0	0	0	
for Burgundafes	—	—	8,439	3	0	0	
Ditto for Rajah's Servants	—	—	17,881	8	0	0	
Ditto for Prisoners Diet	—	—	423	8	12	0	
Pension to Meer Mahomed Hossien	—	—	337	8	0	0	
Charity or Bramins Birt	—	—	7,717	15	0	0	
Ruffoom Canongoes	—	—	7,152	1	17	0	
Paid Kerpenaut Sing	—	—	187	8	0	0	
Charges Pooneah	—	—	100	0	0	0	
			1,92,239	4	9	0	
In Purnea.							
Paid the Zemindar and Ruffoom Canongoes	—	—	—	—	76,375	14	18 2
In Edraukpore.							
Paid ditto	—	—	—	—	9,880	0	0 0
Total Charges Zemindarry of this Division	—	—	—	—	2,78,495	3	7 2
Charges General.							
Paid for Cutcherry Contingencies, Hoondcan, or Commission on Bills.							
At Dinagore	—	—	—	—	44,918	4	18 0
At Purnea	—	—	—	—	28,156	7	14 0
Travelling Charges at Dinagore	—	—	—	—	2,100	0	0 0
Total Charges General of this Division	—	—	—	—	75,174	12	12 0
Charges Buildings and Repairs.							
Disburfed on this Account at Dinagore	—	—	—	—	970	10	0 0
Batta.							
On the Jumma of Purnea, settled in Patna Sonauts, to bring them into Siccas	—	—	—	—	48,906	12	17 6
Total Charges on the Gross Collections of Dinagore Division	—	—	—	—	6,27,557	5	11
Moorshedabad Division.							
Disburfed as follows.							
Charges Collections.							
Salary, Allowance, and House Rent to the Assistants, Surgeon, and Writers on this Establishment	—	—	—	—	1,13,618	5	7 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut	—	—	—	—	70,189	4	3 0
Advanced on Account of Fouzdarry Expenses	—	—	—	—	2,16,000	0	0 0
Total Charges Collections of this Division	—	—	—	—	3,99,807	9	10 0
					3,99,807	9	10 0
Carry over, Siccas Rupees					22,58,748	9	7 1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward		—		—		S ^r R ^r 3,99,807 9 10 0		S ^r R ^r 22,08,748 9 7 1	
Moorshedabad Division continued, and brought forward		—		—		—		—	
Charges Zemindarry.									
Paid Ranny of Rajeshy her Annual Allowance.		—		—		2,50,000 1 0 0			
Ditto	Gowrey Perfaud ditto	—		—		6,000 0 0 0			
Ditto	Charity, or Brahmins Ceremonies	—		—		18,000 0 0 0			
Ditto	Burgundaffes	—		—		25,200 0 0 0			
Ditto	Servants employed in Rajeshahy	—		—		25,968 0 0 0			
		3,25,168 1 0 0							
Ditto Zemindar of Rokunpore	—	—		—		30,000 0 0 0			
Ditto Servants Wages	—	—		—		7,788 0 0 0			
Ditto Account Monza Gowza Mary, for Amount paid into Rajshy Malgorzary	—	—		—		4,683 15 0 0			
Ditto for Expence of Brahmins Ceremonies	—	—		—		4,115 1 0 0			
Ditto Account Mangoes	—	—		—		3,000 0 0 0			
		49,587 0 0 0							
Ditto Zemindar of Lushkerpore	—	—		—		18,000 0 0 0			
Ditto Pension to Mirza Mohindee	—	—		—		180 0 0 0			
Ditto Sutrajut Chowdree of Chundlehy	—	—		—		3,600 0 0 0			
Ditto to the Zemindar of Chundlehy	—	—		—		900 0 0 0			
		22,680 0 0 0							
Ditto Charity to Mahomed Issoph	—	—		—		360 0 0 0			
Ditto Pooneah Expence	—	—		—		411 0 0 0			
Ditto Ruffoom Canongoes	—	—		—		24,753 4 10 0			
		25,524 4 10 0							
Ditto Chowdry of Jehanguirpore	—	—		—		10,234 15 0 0			
Ditto of Pergunnah Hattindah	—	—		—		4,576 0 0 0			
Total Charges Zemindarry of this Division		—		—		4,37,770 4 10 0			
Charges General.									
Paid Cutcherry Contingencies, mending the Roads, &c.		—		—		20,331 15 15 1			
Charges Poolbundee		—		—		1,78,708 5 7 0			
Total Charges General of this Division		—		—		1,99,040 5 2 1			
Charges Buildings and Repairs.									
Disburfed on this Account		—		—		6,333 5 7 0			
Total Charges on the Gross Collections of Moorshedabad Division		—		—		10,42,951 8 9 1			
Carry over, Sicca Rupees						32,51,700 1 16 2			

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

S^r R^r 32,51,700 1 16 2Dewanny continued, and brought over
Rajemehal and Boglepore Provinces.

Disbursed as follows.

Charges Collections.

Rajemehal.

Burgundaffes Wages	8,208 0 0 0
Sezawull and Hill People escorting the Dawks	1,260 0 0 0
Cutcherry Servants Wages as per Establishment	4,068 0 0 0
	<u>13,536 0 0 0</u>

Boglepore.

Salary to the Superintendent, Affistants, Surgeon, &c. on this Establishment	20,591 15 11 0
Allowance to the Dewan and Officers employed in the Collections of this Province	14,212 7 9 0
Travelling Charges to the Superintendent and his Affistants	1,883 11 0 0
Advanced on Account of Fouzdarry Expenses	18,503 6 8 0
	<u>55,191 8 8 0</u>

Total Charges Collections of these Provinces

68,727 8 8 0

Charges Zemindarry.

Rajemehal.

Annual Allowance to Chowdry of Pergunnah Gorechund	491 11 14 0
Annual Allowance to the Zemindars	6,000 0 0 0
Ditto ditto to Chowdry of Bhatia Gopaulpore	2,547 11 10 0
Ditto Pension to Meer Jumma	1,839 0 0 0
Ditto to Objects of Charity	179 4 14 0
Ditto to Serimjamy Canongoes	976 8 0 0
Ditto Durgah Codum Ruffool	115 1 16 0
Ditto to the Canongoes	2,500 0 0 0
	<u>14,649 5 14 0</u>

Boglepore.

Allowance to the Cawzee of the Ead	84 12 0 0
Ditto Account Rozundars	13,308 14 16 0
Ditto to Ruffoom Canongoes	77 3 13 0
Ditto to Rajah Soujan Sing and Roshun Bux	860 12 11 0
	<u>19,331 11 0 0</u>

Total Charges Zemindary of these Provinces

33,981 0 14 0

Charges General.

Rajemehal.

Allowance for Cutcherry Contingencies, Cutwally, &c.	4,498 7 0 0
Travelling Charges	924 0 0 0
	<u>5,422 7 0 0</u>

Carry forward, Sicca Rupees

1,02,708 9 2 0 32,51,700 1 16 2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward	—	S ^r R ^r 32,51,700	1 16 2
Rajemehal and Boglepore Provinces continued, and brought forward	—	S ^r R ^r 1,02,708	9 2 0
Charges General continued, and brought forward	—	S ^r R ^r 5,422	7 0 0
Boglepore.			
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondean, &c.	—	4,183	9 4 2
Advance to the Rajah's Roshun Bucks, and Soojan Sing for the Chokeybundee of Munnyhurry and Madoobun	—	16,305	1 19 2
Total Charges General of these Provinces	—	20,488	11 4 0
Batta.		25,911	2 4 0
On the Jumma of Boglepore and Havelly Monghyr, settled in P ^a S ^a , to bring to Siccas	—	18,372	15 18 0
Total Charges on the Grofs Collections of Rajemehal and Boglepore Provinces	—	1,46,992	11 4 0
Rungpore Province.			
Disburfed as follows.			
Charges Collections.			
Salary to the Superintendent, Affistants, and Surgeon of this Province	—	30,900	0 0 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	26,179	15 17 0
Advanced on Account of Fouzdary Expences	—	11,052	9 13 3
Total Charges Collections of this Province	—	68,132	9 10 3
Charges Zemindary.			
Annual Allowance to the Zemindar of Rungpore	—	24,130	3 11 0
Ditto ditto of Cooch Behar	—	72,971	9 2 0
Total Charges Zemindarry of this Province	—	97,101	12 13 0
Charges General.			
Paid Cutcherry Contingencies, Prisoners Diet, Repairs, Poolbundee, Travelling Charges, &c.	—	10,493	9 5 0
The Amount included in the Adawlut, but excused the Zemindars of Coonde, agreeable to the Orders of the Honourable Governor General and Council, dated 9th September 1777	—	11,101	1 18 3
Loss on New Narrany Rupees	—	8,189	14 5 1
Total Charges General of this Province	—	29,784	9 9 0
Charges Buildings and Repairs.			
Disburfed in this Province	—	915	5 6 0
Batta.			
On the Jumma of Rungpore, settled in Narrany Rupees, deducted to bring the Jumma into Siccas	—	67,050	12 1 3
On the Jumma of Coah Behar ditto	—	26,488	7 16 1
Total Batta of this Province	—	93,539	3 18 0
Total Charges on the Grofs Collections of the Rungpore Province	—	2,89,473	8 16 3
Carry over, Sicca Rupees		36,88,166	5 17 1

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought over Silberris Province.	—	—	S. R. 36,88,166 5 17 1
Disburfed as follows.			
Charges Collections.			
Salary and Houfe Rent to the Superintendent of this Province	—	—	18,000 0 0 0
Advanced on Account of the Fouzdarry Expences	—	—	918 12 0 0
Total Charges Collections of this Province	—	—	18,918 12 0 0
Charges General.			
Paid for Petty Charges, Ruffoom Canongoes, Charges on Treafure	—	—	1,816 7 19 2
Total Charges on the Grofs Collections of the Silberris Province	—	—	20,735 3 19 2
Futtrying Province.			
Disburfed as follows.			
Charges Collections.			
Commiffion allowed the Superintendent of this Province	—	—	9,383 11 0 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province	—	—	2,400 0 0 0
Total Charges Collections of this Province	—	—	11,783 11 0 0
Charges Zemindarry.			
Annual Allowance to the Zemindars, Neelcaunto and Parbutty	—	—	10,000 0 0 0
Charges General.			
Hoondcan, or Commiffion on Bills	—	—	450 0 0 0
Poolbundee	—	—	1,600 0 0 0
Total Charges General of this Province	—	—	2,050 0 0 0
Total Charges on the Grofs Collections of Futtrying Province	—	—	23,833 11 0 0
Ramgur Province.			
Disburfed as follows.			
Charges Collections.			
Paid to the Collector, Affiftant, Surgeon, Officers, and Servants employed in the Cutcherry, on Account the Collections of this Province	—	—	32,670 0 0 0
Advanced on Account of Fouzdarry Expences	—	—	3,766 12 15 0
Total Charges Collections of this Province	—	—	36,436 12 15 0
Charges General.			
Paid Dawk Charges, Prifoners Diet, &c.	—	—	2,566 6 15 0
Batta.			
On the Jumma of Ramgur, &c. fettled in Sonaut Rupees, to bring them into Siecas	—	—	4,380 3 17 0
Total Charges on the Grofs Collections of the Ramgur Province	—	—	43,383 7 7 0
Carry forward, Sieca Rupees	37,76,118 12 3 3		

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward		S. R.	37,76,118 12 33
Jungle Terry Districts.			
Disburfed as follows.			
Charges Collections.			
Servants, Burgundoffes, Mohrers, &c.	—	—	4,400 0 00
Advanced on Account Fouzdary Expences	—	—	13,431 4 00
Charges General.	—	—	7,831 4 00
Disburfed Account Prifoners Diet, Charges Dawks, &c.	—	—	724 8 00
Charges Zemindarry.	—	—	1,452 15 00
Paid Allowance to the Zemindars of Pergunnah Curruckdea	—	—	—
Batta.	—	—	—
On the Jumma of this District, fettled in Sonaut Rupees, to bring into Siccas	—	—	1,451 6 00
Total Charges on the Grofs Collections of the Jungle Terry Districts	—	—	11,459 2 15 0
Total Charges on the Grofs Collections of the Dewanny for the Bengal Year 1186	—	—	37,87,577 14 18 3
CEDED LANDS.			
Burdwan Province.			
Disburfed as follows.			
Charges Collections.			
Allowances to the Superintendent of the Dewanny Adawlut	—	—	18,070 0 00
Advanced on Account of Fouzdary Expences	—	—	12,585 1 00
Total Charges Collections of this Province	—	—	30,655 1 00
Charges Zemindarry.			
Annual Allowance to the Zemindar	—	—	4,97,442 14 10 0
Advanced by the Chief to the Servants of the Zemindar	29,838	6 10 0	—
Advanced by ditto for Charges of Wax Candles, &c.	1,332	0 0 0	—
Total Charges Zemindarry of this Province	—	—	31,170 6 10 0
Charges General.	—	—	5,28,613 5 00
Paid for Petty Charges	—	—	—
Ditto to the Ryots on Account of Ground taken for the Use of the Factory	—	—	567 18 00
Total Charges General of this Province	—	—	2,186 7 50
Charges Buildings and Repairs.	—	—	—
Disburfed on this Account	—	—	8,666 11 10 0
Total Charges on the Grofs Collections of the Burdwan Province	—	—	5,70,121 8 15 0
Carry over, Sicca Rupees	—	—	5,70,121 8 15 0
			37,87,577 14 18 3

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought over	—	—	—	S ^r R ^r 37,87,577 14 18 3
Ceded Lands continued, and brought over	—	—	—	S ^r R ^r 5,70,121 8 15 0

Calcutta Division.

Disbursed from the Ceded Lands under this Division.

Charges Collections.

Salary, Allowance, and House Rent to the Chief and Members of the Provincial Council, to the Assistants and Writers on this Establishment	1,08,060 0 0 0
Pay to the Dewan and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	47,220 0 0 0
Advanced on Account the Fouzdary Expences	33,684 15 18 0
Paid to the Mohrers and other Officers of the Cutcherry employed in the Collections of the 24 Pergunnahs	1,800 0 0 0
Ditto for the Town of Calcutta and its Dependencies	10,338 0 0 0
Total Charges Collections of the Ceded Lands in this Division	2,01,102 15 18 0

Charges Zemindarry.

Disbursed on Account of Birtee or Charity	1,115 4 0 0
Allowance to the Canongoes	2,269 8 0 0
Total Charges Zemindarry of the Ceded Lands in this Division	3,384 12 0 0

Charges General.

Paid to Chowkeydars employed in watching the Town of Calcutta	58,072 8 0 0
Poolbundee Repairs	23,538 0 0 0
Charges of Adawlut at Anorpore Azimabad and Sudder	25,188 0 0 0
Disbursed for House Rent, Expences of Law Suits, Travelling Charges, repairing Roads, and other Cutcherry Contingencies	55,625 7 7 2
Total Charges General of the Ceded Lands in this Division	1,62,423 15 7 2
Total Charges on the Gross Collections of the Ceded Lands in Calcutta Division	3,66,911 11 5 2

Chittagong Province.

Disbursed from the Ceded Lands under this Province.

Charges Collections.

Salary, Allowance and House Rent to the Chief and Assistants, &c.	34,282 12 0 0
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut	16,775 12 15 0
Advanced on Account of Fouzdary Expences	15,826 4 0 0
Total Charges Collections of the Ceded Lands in this Province	66,884 12 15 0

Charges Zemindarry.

Pay to the Portuguese Padries, and Charity to the Poor, agreeable to the established Custom	4,373 2 15 0
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Carry forward, Sicca Rupees	71,257 15 10 0	9,37,933 4 0 2	37,87,577 14 18 3
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Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward	—	—	—	S ^r R ^r 37,87,577 14 18 3
Ceded Lands continued, and brought forward	—	—	—	S ^r R ^r 9,37,033 4 0 2
Chittagong Province continued, and brought forward	—	—	—	S ^r R ^r 71,257 15 10 0
Charges General.	—	—	—	—
Paid for Prisoners Diet and Petty Charges	—	—	—	2,382 4 0 0
Charges Buildings and Repairs.	—	—	—	6,206 13 10 0
Disbursed on this Account	—	—	—	—
Batta.	—	—	—	—
On the Jumma of this Province, settled in Ducky and Dafs Maffa, to bring them into Siccas	—	—	—	36,255 5 11 3
Total Charges on the Gross Collections of the Ceded Lands in Chittagong Province	—	—	—	1,16,102 6 11 3

Midnapore Province.

Disbursed as follows.

Charges Collections.

Salary to the Collector, Assistant, and Surgeon in this Establishment	—	—	—	25,313 13 15 0
Pay to the Dewan, and Officers employed in the Cutcherry	—	—	—	29,876 4 0 0
Advanced on Account Fouzdarry Expenses	—	—	—	5,512 8 0 0
Total Charges Collections of this Province	—	—	—	60,702 9 15 0

Charges General.

Paid Cutcherry Contingencies, Prisoners Diet, &c.	—	—	—	2,040 1 15 0
Annual Allowance to the Canongees	—	—	—	9,479 15 8 0
Total Charges General of this Province	—	—	—	11,520 1 3 0

Charges Buildings and Repairs.

Disbursed on this Account for the Fort at Midnapore	—	—	—	6,748 5 0 0
Total Charges on the Gross Collections of the Midnapore Province	—	—	—	—
Total Charges on the Gross Collections of the Ceded Lands for the Bengal Year 1186	—	—	—	78,970 15 18 0
				11,32,106 10 10 1

SUBAH BEHAR.

Patna Division.

Disbursed as follows.

Charges Collections.

Paid Annual Allowance to Rajah Kullian Sing	—	—	—	52,625 0 0 0
Ditto Salary, Allowance, and House Rent, to the Chief and Members of the Provincial Council, Assistants, Surgeon, and Writers on this Establishment	—	—	—	82,946 5 15 0
Ditto to the Dewan, and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	—	—	—	54,286 8 8 2
Advanced on Account of Fouzdarry Expenses	—	—	—	51,975 8 0 0
Total Charges Collections of this Division	—	—	—	2,41,833 6 3 2

7

Carry over, Sicca Rupees

2,41,833 6 3 2

49,19,684 9 9 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought over	—	—	S. R.	49,19,684	9	9	0
Subah Behar continued.	—	—					
Patna Division continued, and brought over	—	—	S. R.	2,41,833	6	3	2
Charges Zemindarry.	—	—					
Paid the Allowance to the Pensioners in the Behar Establishment	—	—		44,845	0	0	0
Charges General.							
Disburfed on Account of Travelling Charges, mending the Roads, Office	—	—					
Charges, and other Contingencies	—	—		74,278	3	18	1
Disburfed on Account of Law Charges	—	—		10,414	7	0	0
Total Charges General of this Division	—	—		84,692	10	18	1
Charges Buildings and Repairs.							
Disburfed on this Account	—	—		3,138	4	0	0
Total Charges on the Gross Collections of Patna Division	—	—		3,74,509	5	1	3
Sircar Saurun, &c. Districts.							
Disburfed as follows.							
Charges Collections.							
Paid Allowance to the Collector, Assistant, Dewan, and Officers of the	—	—					
Cutcherry, employed in the Collections of these Districts, likewise the	—	—					
Courts of Adawlut, and Horslemen	—	—		56,410	15	0	0
Charges Zemindarry.							
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes	—	—		31,641	4	15	0
Charges General.							
Disburfed on Account of Cutcherry Contingencies, Prisoners Diet, House Rent, &c.	—	—		11,499	8	10	0
Total Charges on the Gross Collections of Sircar Saurun, &c. Districts	—	—					
Total Charges on the Gross Collections of Subah Behar, for the Behar Year 1187	—	—		99,551	12	5	0
				4,74,061	1	6	3
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1186, or Behar Year 1187, as per General Statement of Demands, Receipts, and Balances	—	—		—	Rupees	53,93,745	10 15 3

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1186, or Behar Year 1187, English Style 1779-80.

DIVISIONS.	Charges Collections.		Charges Zemindary.		Charges General.		Charges Buildings and Repairs.		Batta.		Grand Total of the Charges on the Gross Collections of Bengal and Behar.	
DEWANNY.												
Burdwan	—	—	2,08,061 3 11 0	—	2,49,286 10 17 0	—	9,995 6 5 0	—	—	—	—	4,67,342 4 13 0
Calcutta	—	—	1,69,541 13 10 0	—	4,37,837 9 15 0	—	15,128 6 1 0	—	4,300 0 0 0	—	—	6,26,807 13 6 0
Chittagong	—	—	13,340 0 0 0	—	—	—	—	—	—	—	—	13,340 0 0 0
Dacca	—	—	2,51,006 10 10 2	—	1,70,375 4 3 1	—	33,816 5 1 1	—	575 0 0 0	—	17,926 14 8 0	4,73,700 2 7 0
Dinapore	—	—	2,24,009 14 4 3	—	2,78,495 3 7 2	—	75,174 12 1 0	—	970 10 0 0	—	48,906 12 17 0	6,27,557 5 1 1
Moorshedabad	—	—	3,99,807 9 10 0	—	4,37,770 4 10 0	—	1,99,040 5 1 1	—	6,333 5 7 0	—	—	10,42,951 8 9 1
Rajmehal and Boglepore	—	—	68,727 8 8 0	—	33,981 0 14 0	—	25,911 2 0 0	—	—	—	18,372 15 18 0	1,46,992 11 4 0
Rungpore	—	—	68,132 9 10 3	—	97,101 12 13 0	—	29,784 9 0 0	—	915 5 6 0	—	93,539 3 18 0	2,89,473 8 16 3
Silberris	—	—	18,918 12 0 0	—	—	—	1,816 7 2 2	—	—	—	—	20,735 3 19 2
Futtehling	—	—	11,783 11 0 0	—	10,000 0 0 0	—	2,050 0 0 0	—	—	—	—	23,833 11 0 0
Jungle Terry	—	—	7,831 4 0 0	—	1,452 0 15 0	—	274 8 0 0	—	—	—	1,451 6 0 0	11,459 2 15 0
Ramgur	—	—	36,436 12 15 0	—	—	—	2,566 6 5 0	—	—	—	4,380 3 17 0	43,383 7 7 0
			14,77,597 13 0 0		17,16,299 14 14 3		3,96,008 5 13 0		13,094 4 13 0		1,84,577 8 18 0	37,87,577 14 18 3
CEDED LANDS.												
Burdwan	—	—	30,655 1 0 0	—	5,28,613 5 0 0	—	2,186 7 5 0	—	8,666 11 10 0	—	—	5,70,121 8 15 0
Calcutta	—	—	2,01,102 15 18 0	—	3,384 12 0 0	—	1,62,423 15 7 2	—	—	—	—	3,66,911 11 5 2
Chittagong	—	—	66,884 12 15 0	—	4,373 2 15 0	—	2,382 4 0 0	—	6,206 13 10 0	—	36,255 5 11 3	1,16,102 6 11 3
Midnapore	—	—	60,702 9 15 0	—	—	—	11,520 1 3 0	—	6,748 5 0 0	—	—	78,970 15 18 0
			3,59,345 7 8 0		5,36,371 3 15 0		1,78,512 11 15 2		21,621 14 0 0		36,255 5 11 3	11,32,106 10 10 1
SUBAH BEHAR.												
Patna	—	—	2,41,833 6 3 2	—	44,845 0 0 0	—	84,692 10 8 1	—	3,138 4 0 0	—	—	3,74,509 5 1 3
Sircar Saurun	—	—	56,410 15 0 0	—	31,641 4 15 0	—	11,499 8 0 0	—	—	—	—	99,551 12 5 0
			2,98,244 5 3 2		76,486 4 15 0		96,192 3 8 1		3,138 4 0 0		—	4,74,061 1 6 3
Rupees	—	—	21,35,187 9 11 2	—	23,29,157 7 4 3	—	6,70,713 4 16 3	—	37,854 6 13 0	—	2,20,832 14 9 3	53,93,745 10 15 3

Fort William, 30th April 1781.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Dept^l.

[10 D]

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1187, or Behar Year 1188, English Style 1780 &c. &c. disbursed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.

Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Paid Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment — — — —

1,15,947 13 15 0
21,276 0 0 0

Ditto to the Dewan, and Officers employed in the Cutcherry at Burdwan — — — —

1,37,223 13 15 0

Beerbhoom.

Paid the Salary of the Dewan, and the Establishment belonging to this Province, and likewise the Court of Adawlut — — — —

15,929 3 10 0

Advanced on Account of Fouzdarry Expenses, as per Order of Mahomed Reza Cawn — — — —

10,268 5 6 0

26,197 8 16 0

Bissenpore.

Paid the Salary to the Dewan, and the different Officers belonging to this Province, likewise the Courts of Adawlut — — — —

18,288 10 14 0

Advanced on Account of Fouzdarry Expenses — — — —

11,777 13 14 0

30,066 8 8 0

Patchaet.

Paid to the Dewan, and the different Officers belonging to this Province — — — —

3,238 0 0 0

Patchaet Petty Mehals.

Disbursed to the Officers, &c. on Account of the Collections of these Mehals — — — —

5,820 7 12 0

2,02,546 6 11 0

Total Charges Collections of the Dewanny Lands in this Division — — — —

Charges Zemindary.

Beerbhoom.

Paid the Annual Allowance to the Rajah of Beerbhoom — — — —

1,50,000 0 0 0

Ditto to his Servants — — — —

9,000 0 0 0

Ditto for Poojah Charges — — — —

896 0 8 0

Ditto the Expenses of the Pooneah Ceremony — — — —

69 2 5 0

1,59,965 2 13 0

Bissenpore.

Paid the Annual Allowance to the Rajah of Bissenpore — — — —

58,000 0 4 0

Ditto to his Servants — — — —

4,020 0 0 0

Ditto for Poojah Charges — — — —

4,152 0 0 0

Ditto Ruffoom Canongoes — — — —

2,296 8 0 0

Ditto the Expenses of the Pooneah Ceremony — — — —

65 11 0 0

68,534 3 4 0

Carry over, S^r R^r 2,28,499 5 17 0

2,02,546 6 11 0

Abstract Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued.					
Burdwan Division continued, and brought over	—	—	—	S ^r R ^r 2,02,546 6 11 0	
Charges Zemindary continued, and brought over	—	—	—	S ^r R ^r 2,28,499 5 17 0	
Patchaet.					
Paid the Annual Allowance to the Zemindar of Patchaet	—	—	17,302 8 0 0		
Ditto to his Servants	—	—	2,696 7 0 0		
Ditto for Poojah Charges	—	—	753 6 0 0		
Ditto the Expences of the Pooneah Ceremony	—	—	35 0 0 0		
Total of Charges Zemindary of the Dewanny Lands in this Division	—	—	20,787 5 0 0	2,49,286 10 17 0	
Total Charges on the Grofs Collections of the Dewanny Lands under Burdwan	—	—	—	—	4,51,833 1 8 0
Calcutta Division.					
Disbursed from the Dewanny Lands under this Division.					
Charges Collections.					
Nuddea.					
Allowance to the Dewan, the Officers of the Cutcherry employed in the Col- lections of this Province	—	—	8,136 0 0 0		
Advanced on Account of Fouzdary Expences	—	—	35,381 5 0 0	43,517 5 0 0	
Houghly.					
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	46,438 11 15 0		
Advanced on Account of Fouzdary Expences	—	—	30,936 7 7 2	77,375 3 2 2	
Jeffere.					
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	9,372 0 0 0		
Advanced on Account of Fouzdary Expences	—	—	12,973 4 9 1	22,345 4 9 1	
Hidgelee.					
Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	7,980 0 0 0		
Advanced on Account of Fouzdary Expences	—	—	75,794 3 19 0	83,774 3 19 0	
Total Charges Collections of the Dewanny Lands in this Division	—	—	—	2,27,012 0 10 3	
Charges Zemindary.					
Nuddea.					
Annual Allowance to the Zemindar and his Servants	—	—	2,22,750 1 9 0		
Ditto ditto to the Canongoes	—	—	4,340 10 6 0	2,27,090 11 15 0	
Carry forward, Sicca Rupees			2,27,090 11 15 0	2,27,012 0 10 3	4,51,833 1 8 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought forward	—	—	—	—	S ^r R ^r 4,51,833 1 8 0
Calcutta Division continued, and brought forward	—	—	—	—	S ^r R ^r 2,27,012 0 10 3
Charges Zemindary continued, and brought forward	—	—	—	—	S ^r R ^r 2,27,090 11 15 0
Houghly.					
Annual Allowance to the Zemindar	—	—	—	35,001 0 0 0	
Ditto ditto to the Canongoes	—	—	—	2,039 13 0 0	
Ditto ditto for Charitable Purposes	—	—	—	4,303 6 10 0	
Thunah Cutwah	—	—	—	740 8 1 0	
				<u>42,084 11 11 0</u>	
Jeffore.					
Annual Allowance to the Zemindar and his Servants	—	—	—	31,477 12 16 0	
Ditto ditto to the Canongoes	—	—	—	2,026 8 15 0	
Ditto ditto for Charitable Purposes	—	—	—	406 0 1 0	
				<u>33,910 5 12 0</u>	
Hidegelee.					
Dorodumna.					
Annual Allowance to the Zemindar and his Servants	—	—	15,452 2 10 0		
Ditto ditto for Charitable Purposes	—	—	11,475 13 19 0		
Ditto ditto to the Canongoes	—	—	4,941 5 14 0		
				<u>31,869 6 3 0</u>	
Myfadel.					
Annual Allowance to the Zemindar and his Servants	—	—	27,183 9 9 0		
Ditto ditto for Charitable Purposes	—	—	4,212 12 0 0		
Ditto ditto to the Canongoes	—	—	1,378 1 5 0		
				<u>32,774 6 14 0</u>	
Soojamootah.					
Annual Allowance to the Zemindar and his Servants	—	—	5,990 15 11 0		
Ditto ditto for Charitable Purposes	—	—	300 10 1 0		
Ditto ditto to the Canongoes	—	—	316 7 11 0		
				<u>6,608 1 3 0</u>	
Tumlook.					
Annual Allowance to the Zemindar and his Servants	—	—	6,887 8 1 0		
Ditto ditto for Charitable Purposes	—	—	890 2 7 0		
Ditto ditto to the Canongoes	—	—	454 0 10 0		
				<u>8,231 10 18 0</u>	
Mahomed Shy.					
Annual Allowance to the Zemindar and his Servants	—	—	—	29,913 4 0 0	
Ditto ditto for Charitable Purposes	—	—	—	370 15 19 0	
Ditto ditto to the Canongoes	—	—	—	1,164 0 0 0	
				<u>31,448 3 19 0</u>	
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—	—	4,14,017 9 15 0
					<u>828</u>
					Carry over, Sicca Rupees 6,41,029 10 5 3 4,51,833 1 8 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought over	—	—	—	—	S' R' 4,51,833 1 8 0
Calcutta Division continued, and brought over	—	—	—	—	S' R' 6,41,029 10 5 3
Charges General.					
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, Poolbundee, &c.					
In Nuddea	—	—	10,000 0 0 0	—	
Houghly	—	—	709 2 0 0	—	
Jeffere	—	—	300 0 0 0	—	
Mahomedshy	—	—	4,000 0 1 0	—	
Total Charges General of the Dewanny Lands in this Division	—	—	—	15,009 2 1 0	
Charges Buildings and Repairs.					
In Nuddea	—	—	300 0 0 0	—	
Houghly	—	—	5,000 0 0 0	—	
Total Charges Buildings and Repairs of the Dewanny Lands in this Division	—	—	—	5,300 0 0 0	
Total Charges on the Grofs Collections of the Dewanny Lands in Calcutta Division	—	—	—	—	6,61,338 12 6 3
Chittagong Province.					
Charges Collections.					
Disbursed on Account the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—	14,229 6 5 2	
Charges General.					
Disbursed for Premium on Tygers Heads	—	—	—	400 0 0 0	
Total Charges on the Grofs Collections of the Dewanny Lands in Chittagong Province	—	—	—	—	14,629 6 5 2
Dacca Division.					
Disbursed as follows.					
Charges Collections.					
Salary, Allowance, and House Rent, to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment	1,33,623 0 15 0				
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut	77,978 9 0 0				
Advanced on Account of Fouzdary Expences	44,734 4 11 2				
	—	—	2,56,335 14 6 2		
Sylhet.					
Allowance to the Collector, Dewan, Officers of the Cutcherry, &c.	18,590 3 18 0				
Advanced on Account of Fouzdary Expences	10,556 7 10 2				
Total Charges Collections of this Division	—	—	29,146 11 8 2		
				2,85,482 9 15 0	
Carry forward, Sicca Rupets				2,85,482 9 15 0	11,27,801 4 0 1

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought forward		S' R' 11,27,801 4 0 1	
Dacca Division continued, and brought forward		S' R' 2,85,482 9 15 0	
Charges Zemindary.			
Annual Allowance to Nabob Jeffaurut Cawn	72,000 0 0		
Ditto to the Officers of the Tope-Connah	28,835 12 2 0		
Ditto to the State Pensioners on the Establishment	46,100 1 0 0		
Ditto to the Servants employed in the Manufacture of the Malbogh Cofs	2,175 0 0 0		
Ditto to Objects of Charity	6,480 0 0 0		
Ditto to the Canongoes	3,443 15 17 3		
Ditto to Rozundars	630 0 0 0		
Paid the Expence of the Pooneah Ceremony	200 0 0 0		
	<u>1,59,864 12 19 3</u>		
Sylhet.			
Annual Allowance to the Zemindar and his Servants	12,798 2 2 0		
Total Charges Zemindary of this Division	<u>1,72,662 15 1 3</u>		
Charges General.			
Paid for Law Charges, Cutcherry Contingencies, Travelling Charges, Prisoners Diet, &c.	20,211 12 0 0		
Sylhet.			
Paid Cutcherry Contingencies, Dawk Charges, Prisoners Diet, &c.	16,938 4 17 1		
Total Charges General of this Division	<u>37,150 0 17 1</u>		
Batta.			
On the Jumma of Sylhet, &c.—settled in Cowries, to bring them into Siccas			
Total Charges on the Siccas Collections of Dacca Division	<u>47,336 15 3 1</u>		
			<u>5,42,632 8 17 1</u>
Dinagore Division.			
Disbursed as follows.			
Charges Collections.			
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon and Writers on this Establishment	99,410 11 0 0		
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut.			
At the Sudder or Head Cutcherry at Dinagore	66,657 4 13 3		
Advanced on Account of Fouzdary Expences	32,044 9 8 0		
Ditto ditto Purnea under this Division			
Ditto ditto Edrackpore ditto			
Total Charges Collections of this Division	<u>1,98,111 14 1 3</u>		
	<u>41,764 11 10 0</u>		
	<u>4,920 0 0 0</u>		
	<u>2,44,797 4 11 3</u>		
	<u>2,44,797 4 11 3</u>		
			<u>16,70,433 12 17 2</u>

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought over	—	—	S ^r R ^r 16,70,433 12 17 2
Dinagopore Division continued, and brought over	—	—	S ^r R ^r 2,44,797 4 11 3
Charges Zemindary.			
Purnea.			
Paid the Zemindar, his Servants, and Ruffoom Canongoes	—	—	76,375 14 18 2
Edrackpore.			
Paid ditto ditto	—	—	9,880 0 0 0
Total Charges Zemindary of this Division	—	—	86,255 14 18 2
Charges General.			
Paid for Cutcherry Contingencies, Hoondean or Commiffion on Bills, &c.			
At the Sudder	—	—	S ^r R ^r 28,578 14 19 0
At Purnea	—	—	28,156 7 9 2
Travelling Charges	—	—	6,100 0 0 0
Total Charges General in this Division	—	—	62,835 6 8 2
Charges Buildings and Repairs.			
Disburfed on this Account at the Sudder	—	—	970 10 0 0
Batta.			
On the Jumma of Purnea, fettled in Patna Sonat Rupees, to bring them into Siccas	—	—	48,906 12 17 0
Total Charges on the Grofs Collections of Dinagopore Division	—	—	4,43,776 0 15 3
Moorshedabad Division.			
Disburfed as follows.			
Charges Collections.			
Salary, Allowance, and Houfe Rent to the Chief and Members of the Provincial Council, to the Affittant, Surgeon, and Writers on this Establishment	—	—	1,11,974 15 12 0
Allowance to the Dewan, the Officer of the Cutcherry employed in the Col- lections of this Division, and likewise the Courts of Adawlut	—	—	76,188 3 19 0
Advanced on Account of Fouzdarry Expenses	—	—	3,75,000 0 0 0
Total Charges Collections of this Division	—	—	5,63,163 3 0 2
Charges Zemindary.			
Paid the Ranny of Rajeshahy her annual Allowance	—	—	2,50,000 0 0 0
Ditto Gowryperfaud	—	—	6,000 0 0 0
Ditto Charity or Brahmins Ceremonies	—	—	18,000 0 0 0
Ditto Burgundaffes	—	—	25,200 0 0 0
Ditto Servants employed in Rajeshahy	—	—	25,968 0 0 0
Ditto Pooneah Charges	—	—	100 0 0 0
	—	—	3,25,268 0 0 0
Carry forward, Sicca Rupees	—	—	5,63,163 3 0 2
	—	—	21,14,209 13 13 1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought over	—	—	S ^r R ^r 32,90,179 4 14 1
Rajemehal and Boglepore Provinces continued.	—	—	
Charges Collections continued, and brought over	—	S ^r R ^r 13,536 0 0 0	
Boglepore.			
Salary to the Superintendent, Assistant, Surgeon, &c. on this Establishment	28,786 9 0 0		
Allowance to the Dewan, and Officers employed in the Collections of this Province	15,257 13 6 1		
Travelling Charges to the Superintendent	2,668 6 19 0		
Advanced on Account of Fouzdary Expenses	28,363 10 0 0		
Sezawul and Burgundaffes at Jungle Terry	4,018 11 11 0		
Chowkeybundee at ditto and Barcol	6,777 7 15 0		
Total Charges Collections of these Provinces	85,872 10 11 2		99,408 10 11 2

Charges Zemindary.

Rajemehal.			
Annual Allowance to Chowdry of Pergunnah Conkhole	491 11 4 0		
Ditto ditto to the Zemindar	6,000 0 0 0		
Ditto ditto to Chowdry of Bharca Gopaulpore	2,547 11 10 0		
Ditto Pension to Meer Jumma	853 0 0 0		
Ditto ditto to Objects of Charity	179 7 0 0		
Ditto ditto to Seremjamy Canongoes	976 8 0 0		
Ditto ditto to Durgah Codum Ruffool	115 0 0 0		
Ditto ditto to Canongoes	2,500 0 0 0		
	13,663 5 14 0		

Boglepore.

Allowance to the Cawzee of the Ead	120 1 0 0		
Ditto Account Rozundars	25,937 10 6 0		
Ditto Ruffoom Canongoes of Jungle Terry	77 3 12 0		
Ditto Rajah Soujan Sing and Roshua Bucks	754 3 12 2		
Ruffoom of Zemindar Monshurry	222 5 15 0		
Allowance and Ruffoom to Muzafur Ally, Zemindar of Borepore	14,895 7 2 0		
Total Charges Zemindary of these Provinces	42,006 15 7 2		55,670 5 1 2

Charges General.

Rajemehal.			
Allowance to Cutwally	600 0 0 0		
For Cutcherry Contingencies, &c.	1,568 4 0 0		
Hill People	18,591 0 0 0		
	20,759 4 0 0		
Carry forward, Sicca Rupees	20,759 4 0 0		1,55,078 15 13 0
			32,90,179 4 14 1

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought forward	—	—	—	S ^r R ^r 32,90,179	4	14	1
Rajemchal and Boglepore Provinces continued, and brought forward	—	—	—	S ^r R ^r 1,55,078	15	13	0
Charges General continued, and brought forward	—	—	—	S ^r R ^r 20,759	4	0	0
Boglepore.							
Paid for Cutcherry Contingencies, Prisoners Diet, Hoondan, &c.	—	—	—	3,434	5	7	1
Ditto for killing Tygers	—	—	—	3,230	6	13	1
Travelling Charges to the Affistant	—	—	—	420	0	0	0
Total Charges General of these Provinces	—	—	—	7,084	12	2	0
Charges Buildings and Repairs.							
Disburfed on this Account at Boglepore	—	—	—	—	—	—	—
On the Jumma of Boglepore, Havely, Mongheir and Jungle Terry, settled in Patna Sonats, to bring them into Siccas	—	—	—	—	—	—	—
Total Charges on the Grofs Collections of Rajemchal and Boglepore Provinces	—	—	—	—	—	—	—
				17,935	5	4	0
							2,01,132 15 17 2
Rungpore Province.							
Disburfed as follows.							
Charges Collections.							
Salary to the Superintendent, Affistant, and Surgeon, on this Establishment	—	—	—	—	—	—	—
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	—	—	—	—	—
Advanced on Account of Fouzdarry Expences	—	—	—	—	—	—	—
Total Charges Collections of this Province	—	—	—	—	—	—	—
				26,582	11	16	0
				9,769	8	13	3
				66,592	4	9	3
Charges Zemindary.							
Annual Allowance to the Zemindar of Rungpore	—	—	—	—	—	—	—
Ditto ditto of Coach Behar	—	—	—	—	—	—	—
Ditto ditto to the Canongoes	—	—	—	—	—	—	—
Total Charges Zemindary of this Province	—	—	—	—	—	—	—
				19,358	8	3	1
				72,971	9	2	0
				4,771	11	8	0
				97,101	12	13	1
Charges General.							
Paid Cutcherry Contingencies, Prisoners Diet, Repairs, Poolbundee, &c.	—	—	—	—	—	—	—
Ditto Hoondan, and Charges transporting Treasure, &c.	—	—	—	—	—	—	—
Loss of Batta on New Narany Rupees	—	—	—	—	—	—	—
Total Charges General of this Province	—	—	—	—	—	—	—
				5,828	4	10	0
				4,762	0	17	2
				10,017	0	15	3
				20,607	6	3	1
Charges Buildings and Repairs.							
Disburfed on this Account	—	—	—	—	—	—	—
				915	5	6	0
				1,85,216	12	12	1
				34,91,312	4	11	3

Carry over, Sicca Rupees

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought over	—	—	S. R' 34,912 4 11 3
Rungpore Province continued, and brought over	—	—	S. R' 1,85,216 12 12 1
Batta.			
On the Jumma of Rungpore, settled in Norany Rupees, deducted to bring the Jumma into Siccas	67,050 12 1 3		
On the Jumma of Coach Behar ditto ditto	26,488 7 16 1		
Total Batta of this Province	—	—	93,539 3 18 0
Total Charges on the Grofs Collections of the Rungpore Province	—	—	2,78,756 0 10 1
Silberris Province.			
Disbursed as follows.			
Charges Collections.			
Salary and House Rent to the Superintendent of this Province	—	—	18,000 0 0 0
Advanced on Account of Fouzdary Expences	—	—	6,776 3 10 0
Total Charges Collections of this Province	—	—	24,776 3 10 0
Charges General.			
Paid Allowance to Burgundaffes, Petty Charges, Ruffoom Canongoes, Charges on Treasure, &c.	—	—	4,597 1 19 0
Total Charges on the Grofs Collections of Silberris Province	—	—	29,373 5 9 0
Futtyfing Province.			
Disbursed as follows.			
Charges Collections.			
Commission allowed to the Superintendent of this Province	—	—	9,119 15 17 0
Writers, Servants Wages, &c.	—	—	2,400 0 0 0
Allowance to the Dewan, and the Officers of the Cutcherry employed in the Collections of this Province	—	—	4,052 15 16 0
Total Charges Collections of this Province	—	—	15,572 15 13 0
Charges Zemindary.			
Annual Allowance to the Zemindars Nealcaunt and Parbatty	—	—	4,179 3 19 0
Charges General.			
Hoondean, or Commission on Bills	—	—	675 9 14 0
Poolbunde	—	—	1,600 0 0 0
Total Charges General of this Province	—	—	2,275 9 14 0
Total Charges on the Grofs Collections of Futtyfing Province	—	—	22,027 13 6 0
Ramgur Province.			
Disbursed as follows.			
Charges Collections.			
Paid to the Collector, Affistants, Surgeon, Officers, and Servants employed in the Cutcherry on Account the Collections of this Province	—	—	28,915 0 0 0
Carry forward, Sicca Rupees	—	—	28,915 0 0 0
			38,21,469 7 17 0

Abstract of Charges on, the Gross Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought forward	—	—	S ^r R ^r 38,21,469 7 17 0
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Ramgur Province continued.	—	—	
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Charges Collections continued, and brought forward	—	S ^r R ^r 28,915 0 0 0
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Advanced on Account of Fouzdarry Expenses	—	5,101 8 15 0
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Paid Officers and Servants employed in the Cutcherry on Account of the Collections of Jungle Terry	—	4,244 8 0 0
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Total Charges Collections of this Province	—	38,261 0 15 0
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Charges Zemindary.	—	—
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Annual Allowance to the Zemindar of Jungle Terry	—	1,108 0 5 0
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Charges General.	—	—
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Paid Dawk Charges, Prisoners Diet, and petty Charges, &c.	—	2,516 7 5 0
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Charges Buildings and Repairs.	—	—
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Disbursed on this Account	—	90 8 0 0
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Batta.	—	—
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On the Jumma of Ramgur and Jungle Terry, settled in Sonat-Rupets, to bring them into Siccas	—	5,831 9 17 0
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Total Charges on the Gross Collections of the Ramgur Province	—	47,807 10 2 0
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Huzzoor Tafseel.	—	—
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Dinagapore.	—	—
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Charges Zemindary.	—	—
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Annual Allowance to Rajah Budgenaut	—	1,50,000 0 0 0
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Ditto for Burgundaffes	—	8,439 3 0 0
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Ditto for Rajah's Servants	—	17,881 8 0 0
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Ditto for Prisoners Diet	—	214 5 13 1
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Pension to Me ^{er} Mahomed Houssein	—	168 12 0 0
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Charity on Brahmins Birtee	—	7,717 15 0 0
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Ruffoom Canongoes	—	3,576 0 0 0
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Poorcah Charges	—	100 0 0 0
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Total Charges Account the Collections of the Huzzoor Tafseel under the Dewanny	—	1,88,097 11 13 1
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Total Charges on the Gross Collections of the Dewanny for the Bengal Year 1187	—	40,57,374 13 12 1
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CEDED LANDS.	—	—
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Huzzoor Tafseel.	—	—
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Burdwan.	—	—
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Charges Collections.	—	—
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Allowance disbursed by the Chief and Members of the Provincial Council, being in part of the Sudder Charges	—	9,617 0 10 0
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Carry over, Sicca Rupets	—	9,617 0 10 0
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	40,57,374 13 12 1
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Abstract of Charges on the Gross Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought over	—	—	—	S ^r R ^r	40,57,374	13	12	1
Ceded Lands continued.	—	—	—					
Burdwan Division continued.	—	—	—					
Charges Collections continued, and brought over	—	—	—	S ^r R ^r	9,617	0	10	0
Advanced to the Superintendent of the Adawlut	—	—	—		14,300	0	0	0
Allowance to the Dewan, and Officers employed in the Cutcherry	—	—	—		3,096	0	0	0
Advanced on Account of Fouzdarry Expences	—	—	—		11,501	2	15	0
Total Charges Collections of this Province	—	—	—		38,514	3	5	0
Charges Zemindary.	—	—	—					
Annual Allowance to the Zemindar and his Servants	—	—	—		5,28,613	5	0	0
Charges General.	—	—	—					
Paid petty Charges, Prisoners Diet, &c.	—	—	—		1,772	0	0	0
Charges Buildings and Repairs.	—	—	—					
Disburfed on this Account	—	—	—		8,000	1	0	0
Total Charges Account the Collections of the Huzzoor Tasseel under the Ceded Lands	—	—	—		5,76,899	9	5	0
Calcutta Division.	—	—	—					
Disburfed Account the Ceded Lands under the Division.	—	—	—					
Charges Collections.	—	—	—					
Salary, Allowance, and House Rent to the Chief and Members of the Provincial Court, to the Assistant, Surgeon, and Writers on this Establishment	—	—	—		1,07,360	0	0	0
Paid Commission to the Collector of the Town of Calcutta	—	—	—		14,600	15	18	0
Pay to the Dewan, and Officers employed in the Cutcherry	—	—	—		47,220	0	0	0
Ditto on Account the Fouzdarry Expences	—	—	—		35,342	11	5	0
Paid to the Mohrers and other Officers of the Cutcherry employed in the Collections of the 24 Perg ^{hs}	—	—	—		1,800	0	0	0
Ditto ditto for the Town of Calcutta and its Dependencies	—	—	—		10,338	0	0	0
Total Charges Collections of the Ceded Lands in this Division	—	—	—		2,16,661	11	3	0
Charges Zemindary.	—	—	—					
Disburfed on Account of Birtee or Charity	—	—	—		1,115	4	0	0
Allowance to the Canongoes	—	—	—		2,269	8	0	0
Total Charges Zemindary of this Division	—	—	—		3,384	12	0	0
Charges General.	—	—	—					
Paid to Chowkeydars employed in watching the Town of Calcutta	—	—	—		58,072	8	0	0
Poolbundee	—	—	—		23,450	0	0	0
Charges of Adawluts at Anorpore, Azimabad, and Sudder	—	—	—		46,849	0	0	0
Carry forward, Sicca Rupees	—	—	—		1,28,371	8	0	0
	—	—	—		2,30,046	7	3	0
	—	—	—		5,76,899	9	5	0
	—	—	—		40,57,374	13	12	1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought forward	—	—	S ^r R ^r 40,57,374 13 12 1
Ceded Lands continued, and brought forward	—	—	S ^r R ^r 5,76,889 9 5 0
Calcutta Division continued, and brought forward	—	S ^r R ^r 2,20,046 7 3 0	
Charges General continued, and brought forward	—	S ^r R ^r 1,28,371 8 0 0	
Disbursed for House Rent, Travelling Charges, Hoondan, repairing the Roads, and other Contingencies	—	51,750 7 7 0	
Total Charges General of the Ceded Lands in this Division	—	1,80,121 15 7 0	
Total Charges on the Gross Collections of the Ceded Lands in Calcutta Division	—	4,00,168 1 10 3	
Chittagong Province.			
Disbursed from the Ceded Lands in this Province.			
Charges Collections.			
Salary, Allowance, and House Rent to the Chief and Affiliants	—	34,694 4 7 0	
Pay to the Dewan, Officers of the Cutcherry, and Court of Adawlut	—	14,431 12 15 0	
Advanced on Account of Fouzdarry Expenses	—	14,017 15 0 0	
Total Charges Collections of the Ceded Lands in this Province	—	63,144 0 2 0	
Charges Zemindary.			
Pay to the Portuguese Padres, and Charity to the Poor, agreeable to established Custom	—	4,204 7 0 0	
Charges General.			
Paid for Prisoners Diet and other Petty Charges	—	4,605 14 6 0	
Charges Buildings and Repairs.			
Disbursed on this Account	—	9,658 9 2 0	
Batta.			
On the Jumma of this Province, settled in Ducky and Dafs Maffa Rupees, to bring them into Siccas	—	36,255 5 11 3	
Total Charges on the Gross Collections of the Ceded Lands in Chittagong Province	—	1,17,868 4 1 3	
Midnapore Province.			
Disbursed as follows.			
Charges Collections.			
Salary to the Collector, Assistant, and Surgeon on this Establishment	—	41,100 9 5 0	
Pay to the Dewan, and Officers employed in the Cutcherry	—	35,446 8 0 0	
Advanced on Account of Fouzdarry Expenses	—	9,896 5 15 0	
Total Charges Collections of this Province	—	86,443 7 0 0	
Charges Zemindary.			
Annual Allowance to the Canongoes	—	13,429 15 3 0	
Carry over, Sicca Rupees	10,94,925 14 16 3	40,57,374 13 12 1	83 8

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1780-1.

Dewanny continued, and brought over	—	—	—	S. R. 40,57,374 13 12 1
Ceded Lands continued, and brought over	—	—	—	S. R. 10,94,925 14 16 3
Midnapore Province continued, and brought over	—	—	S. R. 99,873 6 3 0	
Charges General.				
Paid Cutcherry Contingencies, Prisoners Diet, &c.	—	—	3,533 9 7 0	
Charges Buildings and Repairs.				
Disbursed on this Account for the Fort at Midnapore	—	—	7,248 5 0 0	
Total Charges on the Gross Collections of the Midnapore Province for the Bengal Year 1187	—	—	—	1,10,655 4 10 0
Total Charges on the Gross Collections of the Ceded Lands for the Bengal Year 1187	—	—	—	12,05,591 8 6 3

SUBAH BEHAR.

Patna Division.

Disbursed as follows.

Charges Collections.

Paid Annual Allowances to Rajah Kulean Sing	—	—	52,625 0 0 0
Ditto Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, Assistants, Surgeon, and Writers on this Establishment	—	—	65,723 3 5 0
Ditto to the Dewan, and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	—	—	31,176 7 6 2
Advanced on Account of Fouzdary Expences	—	—	62,741 4 15 0
Total Charges Collections of this Division	—	—	2,12,265 15 6 2

Charges Zemindary.

Paid the Allowance to the Pensioners on the Behar Establishment	—	—	43,668 0 0 0
---	---	---	--------------

Charges General.

Disbursed on Account of Travelling Charges, mending the Roads, Office Charges, and other Contingencies	—	—	46,383 7 12 0
Disbursed on Account of Law Charges	—	—	27,788 6 10 0
Total Charges General of this Division	—	—	74,171 14 2 0

Charges Buildings and Repairs.

Disbursed on this Account	—	—	947 4 0 0
Total Charges on the Gross Collections of Patna Division	—	—	3,31,053 1 8 2

Sircar Saurun, &c. Districts.

Disbursed as follows.

Charges Collections.

Paid Allowance to the Collector, Assistant, Dewan, and Officers of the Cutcherry, employed in the Collections of these Districts, likewise the Courts of Adawlut, and Horsemen	—	—	39,518 14 1 2
Carry forward, Sicca Rupees	39,518 14 1 2	3,31,053 1 8 2	52,62,966 5 19 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1780-1.

Dewanny, &c. continued, and brought forward	—	—	S ^t R ^t 52,62,966	5 19 0
Subah Behar continued, and brought forward	—	—	S ^t R ^t 3,31,053	1 8 2
Sircar Saurun Diftricts continued, and brought forward	—	S ^t R ^t 39,518	14 1 2	
Charges Zemindary.				
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes	—	—	32,019	9 15 0
Charges General.				
Disburfed on Account of Cutcherry Contingencies, Prifoners Diet, Houfe Rent, &c.	—	—	7,719	8 5 0
Total Charges on the Grofs Collections of the Sircar Saurun Diftricts	—	—	79,258	0 1 2
Total Charges on the Grofs Collections of the Subah Behar Province for the Behar Year 1188	—	—	4,10,311	1 10 0
Grand Total of Charges on collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1187; or Behar Year 1188, as per General Statement of Demand, Receipts, and Balances	—	—	56,73,277	7 9 0

Fort William, the 1st May 1782.

Errors excepted.

CHARLES CROFTES,

Account^t Gen^l to the Rev^d Dep^t.

RECEIVED
JAN 10 1891
ATLANTA, GA.

TO THE
HONORABLE
SPEAKER OF THE HOUSE OF REPRESENTATIVES
WASHINGTON, D. C.

DEAR SIR:

I have the honor to acknowledge the receipt of your letter of the 2nd inst. in relation to the proposed amendment to the Constitution of the State of Georgia.

I have also the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the proposed amendment to the Constitution of the State of Georgia.

I am, Sir, very respectfully,
Your obedient servant,
J. B. McRae,
Speaker of the House of Representatives.

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1187, or Behar Year 1188, English Stile 1780-1.

	Charges Collections.				Charges Zemindary.				Charges General.				Charges Buildings and Repairs.				Batta.				Grand Total Charges on the Gross Col- lections of Bengal and Behar.													
DEWANNY.																																		
Burdwan	—	—	2,02,546	6 11 0	—	—	—	2,49,286	10 17 0	—	—	—	—	—	—	—	—	—	—	4,51,833	1 8 0	—												
Calcutta	—	—	2,27,012	0 10 3	—	—	—	4,14,017	9 15 0	—	15,009	2 1 0	—	5,300	0 0 0	—	—	—	—	6,61,338	12 6 3	—												
Chittagong	—	—	14,229	6 5 2	—	—	—	—	—	—	400	0 0 0	—	—	—	—	—	—	—	14,629	6 5 2	—												
Dacca	—	—	2,85,482	9 15 0	—	—	—	1,72,662	15 1 3	—	37,150	0 17 1	—	—	—	—	47,336	15 3 1	—	5,42,632	8 17 1	—												
Dinapore	—	—	2,44,797	4 11 3	—	—	—	86,255	14 18 2	—	62,835	6 8 2	—	970	10 0 0	—	48,906	12 17 0	—	4,43,776	0 15 3	—												
Moorsheadabad	—	—	5,63,163	3 0 2	—	—	—	4,47,994	4 10 0	—	1,59,321	15 10 2	—	5,500	0 0 0	—	—	—	—	11,75,979	7 1 0	—												
Rajmehal and Boglepore	—	—	99,408	10 11 2	—	—	—	55,670	5 1 2	—	27,844	0 0 2	—	274	11 0 0	—	17,935	5 4 0	—	2,01,132	15 17 2	—												
Rungpore	—	—	66,592	4 9 3	—	—	—	97,101	12 13 1	—	20,607	6 3 1	—	915	5 6 0	—	93,539	3 18 0	—	2,78,756	0 10 1	—												
Silberris	—	—	24,776	3 10 0	—	—	—	—	—	—	4,597	1 19 0	—	—	—	—	—	—	—	29,373	5 9 0	—												
Futty Sing	—	—	15,572	15 13 0	—	—	—	4,179	3 19 0	—	2,275	9 14 0	—	—	—	—	—	—	—	22,027	13 6 0	—												
Ramgur	—	—	38,261	0 15 0	—	—	—	1,108	0 5 0	—	2,516	7 5 0	—	90	8 0 0	—	5,831	9 17 0	—	47,807	10 2 0	—												
Huzoor Taffel	—	—	—	—	—	—	—	1,88,097	11 13 1	—	—	—	—	—	—	—	—	—	—	1,88,097	11 13 1	—												
			17,81,842 1 13 3								17,16,374 8 14 1								3,32,557 1 19 0				13,051 2 6 0				2,13,549 14 19 1				40,57,374 13 12 1			
CEDED LANDS.																																		
Huzoor Taffel	—	—	38,514	3 5 0	—	—	—	5,28,613	5 0 0	—	1,772	0 0 0	—	8,000	1 0 0	—	—	—	—	5,76,899	9 5 0	—												
Calcutta	—	—	2,16,661	11 3 0	—	—	—	3,384	12 0 0	—	1,80,121	15 7 0	—	—	—	—	—	—	—	4,00,168	6 10 0	—												
Chittagong	—	—	63,144	0 2 0	—	—	—	4,204	7 0 0	—	4,605	14 6 0	—	9,658	9 2 0	—	36,255	5 11 3	—	1,17,868	4 1 3	—												
Midnapore	—	—	86,443	7 0 0	—	—	—	13,429	15 3 0	—	3,533	9 7 0	—	7,248	5 0 0	—	—	—	—	1,10,655	4 10 0	—												
			4,04,763 5 10 0								5,49,632 7 3 0								1,90,033 7 0 0				24,906 15 2 0				36,255 5 11 3				12,05,591 8 6 3			
SUBAH BEHAR.																																		
Patna	—	—	2,12,265	15 6 2	—	—	—	43,668	0 0 0	—	74,171	14 2 0	—	947	4 0 0	—	—	—	—	3,31,053	1 8 2	—												
Sircar Saurun, &c.	—	—	39,518	14 1 2	—	—	—	32,019	9 15 0	—	7,719	8 5 0	—	—	—	—	—	—	—	79,258	0 1 2	—												
			2,51,784 13 8 0								75,687 9 15 0								81,897 6 7 0				947 4 0 0								4,10,311 1 10 0			
Rupees	—	—	24,38,390	4 11 3	—	—	—	23,41,694	9 12 1	—	—	6,04,481	15 6 0	—	38,905	5 8 0	—	2,49,805	4 11 0	—	—	56,73,277	7 9 0											

Fort William, the 1st May 1782.

Errors excepted.

CHARLES CROFTES,

Accomp^t Gen^l to the Rev^d Dep^t.

Abstract of Charges on the Gross Collections of the Revenue of Bengal and Behar, for the Bengal Year 1888, or Behar Year 1781-2.

MOFUSSUL.

Moorsheadabad Chiefship.

Charges Collections.

Salary, Allowance, and House Rent to the Chief, Assistant, and Surgeon	31,569	2	0	0
Allowance to the Dewan, and the Officers of the Cutcherry employed in the Collections	13,700	0	0	0
	45,269	2	0	0

Charges Zemindary.

Paid the Chowdrey Bissenram of Jehanguirpore.	5,117	8	0	0
Ditto the Chowdrey of Perg ^h . Hattindah	4,575	15	0	0
Ditto Charity to Mahomed Isfoph of Tannah Cutwah	360	0	0	0
Ditto Pooneah Expenses	30	0	0	0
Ditto Ruffoom Canongoes	4,685	6	8	0
	14,768	13	3	0

Charges General.

Paid Cutcherry Cont ⁿ , Mending the Roads, Hoondan, &c.	15,887	6	13	0
Allowances to Members of the late Provincial Council of Moorsheadabad	36,085	10	18	0
Dawk Charges	83	10	0	0
	52,042	12	13	0

Charges Buildings and Repairs.

Disbursed on this Account	725	0	0	0
Total Charges on the Gross Collections of the Moorsheadabad Chiefship	1,12,819	10	14	0

Patna Chiefship.

Charges Collections.

Salary, Allowance, and House Rent to the Chief, Assistant, and Surgeon on this Establishment	40,800	0	0	0
Ditto to the Dewans, and the Officers employed in the Cutcherry	11,242	12	13	1
	52,042	12	13	1

Charges Zemindary.

Paid the Allowance to the Pensioners on the Behar Establishment	41,489	12	18	1
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Charges General.

Disbursed on Account of Travelling Charges, the Festival of the Buckreid, &c. Office Charges, and other Contingencies	11,222	10	13	2
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Law Charges.

Disbursed on this Account	5,400	0	0	0
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Dawk Charges.

Disbursed for Postage of Letters	19,743	4	0	0
Total Charges on the Gross Collections of the Patna Chiefship	1,23,898	8	5	0

Carry over, S^r R. 2,42,718 2 19 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofuff continued, and brought over				S' R' 2,42,718	2	19	0
Dacca Chiefship.							
Charges Collections.							
Salary, Allowance, and House Rent to the Chief, Assistant, and Surgeon on this Establishment	51,290	0	0				
Allowance to the Dewan, and the Officers of the Cutcherry employed in the Collection	20,874	0	0				
	<u>72,164</u>	0	0				
Charges Zemindary.							
Annual Allowance to Mosheram Dowlah	72,000	0	0				
Ditto to the Officers of the Tope Connah	6,454	10	0				
Ditto to the State Prisoners on this Establishment	46,099	10	5				
Ditto to Objects of Charity	6,480	0	0				
Ditto to Rozundars	630	0	0				
Ditto to Canongoes	3,443	15	17				
	<u>1,35,108</u>	4	3				
Charges General.							
Paid Cutcherry Contingencies, Travelling Charges, Prisoners Diet, &c.							
Allowances to Members and Assistants of the late Provincial Council							
	36,319	10	10				
	23,194	10	0				
	<u>191</u>	0	0				
				2,66,977	8	13	1
Dawk Charges.							
Disburfed on this Account							
Total Charges on the Gros Collections of Dacca Chief ship							
Houghly Collectorfhip.							
Charges Collections.							
Salary to the Collector, Assistant, Surgeon, &c.	35,610	0	0				
Allowance to the Dewan, and Officers of the Cutcherry	12,589	0	0				
	<u>48,199</u>	0	0				
Charges Zemindary.							
Annual Allowance to the Zemindar	15,756	10	13				
Ditto ditto to Mahomed Erez Cawn of Nuddea	296	6	15				
Ditto ditto for Charitable Purposes	4,303	6	10				
	<u>20,356</u>	7	18				
Charges General.							
Paid Cutcherry Contingencies, Repairing Roads, Prisoners, and other Contingencies							
	13,317	13	19				
Charges Buildings and Repairs.							
Disburfed on this Account	5,000	0	0				
Dawk Charges.							
Disburfed for Postage of Letters							
Total Charges on the Gros Collections of the Houghly Collectorfhip	65	12	14				
	<u>86,939</u>	2	11				
Carry forward, S' R' 5,96,634							
							3

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofufful continued, and brought forward	—	—	—	—	—	S ^r R ^r 5,96,634 14 3 1
Patchaet Collectorfhip.	—	—	—	—	—	
Charges Collections.	—	—	—	—	—	
Paid Salary, Allowance, and Houfe Rent to the Collector, Affiftant, Surgeon, &c. Sicca Rupees	38,951	12	10	0	—	
Ditto to the Dewan and Officers employed in the Cutcherry Account the Collections	17,126	7	12	0	—	
	56,078	4	2	0	—	
Charges Zemindary.	—	—	—	—	—	
Annual Allowance to the Zemindar	17,302	8	0	0	—	
Ditto to his Servants	2,696	7	0	0	—	
Ditto for Poojah or Religious Ceremonies	753	6	0	0	—	
Ditto the Expences of the Poonah Ceremony	35	0	0	0	—	
	20,787	5	0	0	—	
Charges General.	—	—	—	—	—	
Paid Cutcherry Contingencies, Charity and other Petty Charges	—	—	—	—	—	
Dawk Charges.	—	—	—	—	—	
Paid Account Postage of Letters	—	—	—	—	—	
Total Charges on the Grofs Collections of the Patchaet Collectorfhip	80	4	0	0	—	79,896 8 2 0
Chittagong Collectorfhip.	—	—	—	—	—	
Charges Collections.	—	—	—	—	—	
Salary, Allowances, and Houfe Rent to the Chief, and Affiftants, &c.	41,927	5	10	2	—	
Ditto to the Dewan and Officers of the Cutcherry	20,352	3	0	0	—	
	62,279	5	13	2	—	
Charges Zemindary.	—	—	—	—	—	
Paid to the Portuguefe Padres and Charity to the Poor, agreeable to eftablifhed Cuftom	4,581	8	12	0	—	
Charges General.	—	—	—	—	—	
Paid for Prifoners Diet, and other Petty Charges	2,438	11	7	0	—	
Dawk Charges.	—	—	—	—	—	
Disburfed on Account Postage of Letters	—	—	—	—	—	
Charges Buildings and Repairs.	—	—	—	—	—	
Disburfed on this Account	—	—	—	—	—	
Total Charges on the Grofs Collections of the Chittagong Collectorfhip	921	11	17	0	—	70,810 14 10 2
Midnapore Collectorfhip.	—	—	—	—	—	
Charges Collections.	—	—	—	—	—	
Salary to the Collector, Affiftant, Surgeon, on this Eftablifhment	45,966	0	0	0	—	
Pay to the Dewan, and Officers employed in the Cutcherry	9,464	0	0	0	—	
	55,430	0	0	0	—	
Carry over, S ^r R ^r 55,430 0 0 0	55,430	0	0	0	—	7,47,342 4 15 3

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofussul continued, and brought over	—	—	—	—	S ^r R ^r 7,47,342 4 15 3
Midnapore Collectorship continued, and brought over	—	—	—	—	S ^r R ^r 55,430 0 0 0
Charges Zemindary.	—	—	—	—	—
Annual Allowance to the Canongoes	—	—	—	—	9,479 15 8 0
Charges General.	—	—	—	—	—
Paid Cutcherry Contingencies, Prisoners Diet, and other Petty Charges	—	—	—	—	6,078 1 7 0
Charges Buildings and Repairs.	—	—	—	—	—
Disburfed on this Account for the Fort at Midnapore	—	—	—	—	1,300 0 0 0
Dawk Charges.	—	—	—	—	—
Paid Account Postage of Letters	—	—	—	—	82 10 0 0
Total Charges on the Grofs Collections of Midnapore Collectorship	—	—	—	—	72,370 10 15 0

Rungpore Collectorship.

Charges Collections.

Salary to the Collector, Assistant, and Surgeon, on this Establishment	—	—	—	—	29,520 0 0 0
Allowance to the Dewan, and the Officers of the Cutcherry employed in the Collections of this Province	—	—	—	—	8,383 5 3 0

Charges Zemindary.

Annual Allowance to the Zemindar of Rungpore	—	—	—	—	19,358 8 3 1
Ditto ditto of Coach Behar	—	—	—	—	72,971 9 2 0
Ditto ditto to the Canongoes	—	—	—	—	9,543 6 17 0

Charges General.

Paid Cutcherry Contingencies, Prisoners Diet, Repairs of the Pools, &c.	—	—	—	—	4,310 2 17 1
Ditto Hoondan, and Charges transporting Treasure, &c.	—	—	—	—	3,168 6 11 1
Ditto Elephant Charges	—	—	—	—	3,249 1 14 0

Dawk Charges.

Paid Account Postage of Letters	—	—	—	—	103 12 0 0
Total Charges on the Grofs Collections of Rungpore Collectorship	—	—	—	—	1,50,608 4 7 3

Ramgur Collectorship.

Charges Collections.

Paid to the Collector, Assistant, Surgeon, Officer, and Servants employed in the Cutcherry, on Account of these Collections	—	—	—	—	31,900 0 0 0
Ditto Burgundaffes Wages	—	—	—	—	5,132 6 10 0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofufful continued, and brought forward	—	—	—	—	—	S ^r R ^s 9,70,321 3 18 2
Ramgur Collectorship continued.	—	—	—	—	—	—
Charges Collections continued, and brought forward	—	—	—	—	37,032 6 10 0	—
Paid to the Officers and Servants employed in the Cutcherry, on Account of the Collections of Jungle Terry	—	—	—	—	4,694 10 0 0	—
Charges Zemindarry.	—	—	—	—	—	41,727 0 10 0
Annual Allowance to the Zemindar of Jungle Terry	—	—	—	—	—	1,892 2 5 0
Charges General.	—	—	—	—	—	—
Paid Account Prisoners Diet, Cutcherry Contingencies, &c.	—	—	—	—	—	3,074 5 15 0
Charges Buildings and Repairs.	—	—	—	—	—	—
Disburfed on this Account	—	—	—	—	—	172 14 15 0
Dawk Charges.	—	—	—	—	—	—
Disburfed Account Postage of Letters	—	—	—	—	—	5,900 9 0 0
Total Charges on the Grofs Collections of Ramgur Collectorship	—	—	—	—	—	52,767 0 5 0
Rajemchal Collectorship.	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—
Allowance to the Dewan, and Officers of the Cutcherry	—	—	—	—	4,068 0 0 0	—
Burgundaffes Wages	—	—	—	—	8,208 0 0 0	—
Sezawul and Hill People escorting the Dawks	—	—	—	—	1,260 0 0 0	—
Charges Zemindarry.	—	—	—	—	—	13,536 0 0 0
Annual Allowance to the Zemindar	—	—	—	—	6,000 0 0 0	—
Ditto Pension to Jaffz, &c.	—	—	—	—	360 0 0 0	—
Ditto to Objects of Charity	—	—	—	—	179 7 0 0	—
Ditto to the Canongoes	—	—	—	—	5,976 8 0 0	—
Ditto Durgha Coolum Ruffoe	—	—	—	—	115 0 0 0	—
Ditto to the Chowdries of Pergunnah Conkjole and Bhatiah Gopaulpore	—	—	—	—	3,039 6 14 0	—
Charges General.	—	—	—	—	—	15,670 5 14 0
Allowance to Cutwally	—	—	—	—	600 0 0 0	—
For Cutcherry Contingencies	—	—	—	—	1,430 0 0 0	—
Hoondan, or Commiffion on Bills remitted to the Presidency	—	—	—	—	1,050 0 0 0	—
Hill Charges.	—	—	—	—	—	3,080 0 0 0
Paid to the Corp of Hill People	—	—	—	—	—	51,222 0 0 0
Carry over, S ^r R ^s	—	—	—	—	—	83,508 5 14 0 10,23,088 4 3 2

Abstract of Charges on the Gros Collections of Bengal and Behar, for 1781-2.

Mofussil continued, and brought over	—	—	—	—	S ^r R ^s 10,23,088	4	3	2
Rajemehal Collectorship continued, and brought over	—	—	—	—	S ^r R ^s 83,508	5	14	0
Dawk Charges.	—	—	—	—	—	—	—	—
Paid for Postage of Letters, &c.	—	—	—	—	—	12	12	0
Total Charges on the Gros Collections of Rajemehal Collectorship	—	—	—	—	—	83,521	1	14

Boglepore Collectorship.

Charges Collections.

Salary to the Collector, Assistant, Surgeon, &c. on this Establishment	—	—	—	—	20,173	12	13	0
Allowance to the Dewan, and Officers employed in the Collection of this Province	—	—	—	—	8,651	7	18	0
Travelling Charges to the Collector	—	—	—	—	1,883	2	13	0

Charges Zemindary.

Allowance to the Cauzies at the Ead	—	—	—	—	84	12	0	0
Ditto Account Rozundars	—	—	—	—	18,308	14	16	0
Ditto to Rajah Soujan Sing, and Rochun Bucks of Jungle Terry	—	—	—	—	1,810	2	6	0
Ditto to Golaum Ruffool Jackeer	—	—	—	—	330	0	0	0
Ditto and Ruffoom to Muzafer Ally, Zemindar of Kerrypore	—	—	—	—	14,895	7	2	0

Charges General.

Paid for Cutcherry Contingencies, Prisoners Diet, Hoondan, &c.	—	—	—	—	5,586	14	19	0
Ditto Premium for killing Tygers	—	—	—	—	2,071	15	16	0

Charges Buildings and Repairs.

Disbursed on this Account	—	—	—	—	—	—	—	—
---------------------------	---	---	---	---	---	---	---	---

Dawk Charges.

Paid for Postage of Letters, &c.	—	—	—	—	—	—	—	—
Total Charges on the Gros Collections of Boglepore Collectorship	—	—	—	—	—	—	—	—

Sircar Saurun Collectorship.

Charges Collections.

Paid Allowance to the Collector, Assistant, Surgeon, &c.	—	—	—	—	23,334	13	14	0
Ditto Dewan, and Officers of the Cutcherry employed in the Collections	—	—	—	—	2,670	12	12	0

Charges Zemindary.

Annual Allowance to the Zemindar, and his Servants, likewise to the Canongoes	—	—	—	—	—	—	—	—
---	---	---	---	---	---	---	---	---

Charges General.

Disbursed on Account of Cutcherry Contingencies, and Charges of Huffleypore Pergunnah	—	—	—	—	—	—	—	—
---	---	---	---	---	---	---	---	---

Carry forward, S^r R^s 81,278 5 30 11,81,278 12 0 2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofufful continued, and brought forward	—	—	S ^r R ^r 11,81,278 12 0 2
Sircar Saurun Collectorfhip continued, and brought forward	—	—	S ^r R ^r 81,278 5 3 0
Dawk Charges.	—	—	—
Paid for Postage of Letters, &c.	—	—	165 5 17 0
Total Charges on the Grofs Collections of Sircar Saurun Collectorfhip	—	—	81,443 11 0 0
Sircar Tirput.	—	—	—
Charges Collections.	—	—	—
Allowance to the Collector, Affistant on this Establishment	—	15,500 0 0 0	—
Ditto to the Dewan and Officers employed in the Cutcherry Account the Collections	—	3,648 0 0 0	—
Charges General.	—	—	—
Paid Cutcherry Contingencies and Hoondean	—	—	19,148 0 0 0
Dawk Charges.	—	—	—
Paid for Postage of Letters, &c.	—	—	3,499 5 15 0
Total Charges on the Grofs Collections of Sircar Tirhut Collectorfhip	—	—	58 6 0 0
Silhet Collectorfhip.	—	—	—
Charges Collections.	—	—	—
Paid Salary to the Collector, Affistant, on this Establishment	—	18,820 0 0 0	—
Ditto to the Dewan, and Officers employed in the Cutcherry Account the Collections	—	6,927 0 0 0	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar, Canongoes, Charity, &c.	—	—	25,747 0 0 0
Charges General.	—	—	—
Paid Cutcherry Contingencies, Prisoners Diet, Burgundaffes, Hoondean, &c.	—	—	9,033 15 12 0
Total Charges on the Grofs Collections of Silhet	—	—	48,687 5 3 3
Silberris Collectorfhip.	—	—	—
Charges Collections.	—	—	—
Salary and Houfe Rent to the Collector	—	18,000 0 0 0	—
Allowance to the Dewan, Officers of the Cutcherry, &c.	—	4,200 0 0 0	—
Charges Zemindary.	—	—	—
Paid to the Canongoes	—	—	22,200 0 0 0
Charges General.	—	—	—
Paid Allowance to Burgundaffes, Petty Charges, &c.	—	—	751 11 19 0
Dawk Charges.	—	—	—
Paid for Postage of Letters, &c.	—	—	2,940 0 0 0
Total Charges on the Grofs Collections of Silberris	—	—	1,625 14 0 0
Total Charges Account the Mofufful Collections	—	—	—
	27,517 9 19 0	13,96,414 1 10 1	848
Carry over, Sicca Rupees	13,96,414 1 10 1	—	—

Abstract of Charges on the Gros Collections of Bengal and Behar, for 1781-2.

S' R' 13,96,414 1 10 1

Mofufful brought over

HUZZOORY.

Burdwan.

Charges Collections.

Paid Commission to the Superintendent, Allowance to the Affistants, Tannahdars and Sezauwul, &c. 1,62,231 1 10 0

Charges Zemindarry.

Allowance to the Zemindar and Servants — — — 3,90,325 0 0 0

Account Charity — — — 8,719 8 5 0

Ruffoom Canongoes — — — 9,500 0 0 0

4,08,544 8 5 0

1,08,016 4 5 0

Charges Poolbundee — — — — —

Charges General.

Travelling Charges to the Commissioner — — — 1,150 0 0 0

For killing Tygers — — — 350 0 0 0

1,500 0 0 0

6,80,291 14 0 0

Beerbhoom.

Charges Zemindarry.

Paid Allowance to the Zemindar — — — 1,50,000 0 0 0

Ditto ditto Servants — — — 9,000 0 0 0

Debtah Poojah — — — 896 8 0 0

Pooneah Charges — — — 65 2 0 0

Burgundaffes — — — 2,076 8 10 0

Charity — — — 72 0 0 0

1,62,113 9 3 0

Biffenpore.

Charges Zemindarry.

Paid Allowance to the Zemindar — — — 57,999 14 0 0

Ditto Servants — — — 4,020 0 0 0

Ditto Debtah Poojah — — — 4,152 0 0 0

Ditto Pooneah Charges — — — 65 11 0 0

Ditto Ruffoom Canongoes — — — 2,296 8 0 0

68,534 1 0 0

Charges Poolbundee.

Paid on this Account — — — 4,000 0 0 0

72,534 1 0 0

Chundloy Bholonaut.

Charges Zemindarry.

Paid Allowance to the Zemindar — — — — —

500 0 0 0

Carry forward, Sicca Rupees 9,15,839 8 3 0 13,96,414 1 10 1

Abstract of the Gross Collections of Bengal and Behar, for 1781-2.

Mofussil continued, and brought forward	—	—	S. R. 13,96,414	1 10 1
Huzzoor continued, and brought forward	—	—	S. R. 9,15,839	8 3 0
Chundloy Suttejeet.	—	—		
Charges Zemindary.	—	—		
Paid Allowance to the Zemindar	—	—	3,600	0 0 0
Dinagepore.				
Charges Collections.				
Paid the Dewan, and Officers employed in the Cutcherry	—	—	15,660	0 0 0
Charges Zemindary.				
Allowance to the Zemindar	—	—	1,50,000	0 0 0
Ditto to his Servants	—	—	17,881	8 0 0
Burgundassies	—	—	8,439	3 0 0
Allowance to Mahomed Husein	—	—	337	8 0 0
Brahmins Birtee	—	—	7,717	15 0 0
Ruffoom Canongoes	—	—	7,152	1 17 0
Poonreah Exp ^d	—	—	100	0 0 0
			1,91,628	3 17 0
Edrackpore.				
Charges Zemindary.				
Paid Allowance to the Zemindar and Servants	—	—	9,880	0 0 0
Furteysing.				
Charges Zemindary.				
Paid Allowance to the Zemindar	—	—	10,000	0 0 0
Charges Poolbundee.				
Disburfed on this Account	—	—	1,600	0 0 0
			11,600	0 0 0
Hidgelie.				
Charges Collections.				
Paid Allowance to the Dewan, and Officers employed in the Cutcherry	—	—	40,795	11 9 2
Charges Zemindary.				
Paid Allowance to the Zemindars, Brahmins, Birt, Ruffoom Canongoes, &c.	—	—	1,21,772	8 17 3
Charges General.				
Paid Cutcherry Contingencies, Repairing Roads, Charges transporting Treasure, &c.	—	—	53,995	11 6 1
			2,16,563	15 13 2
			13,64,771	11 13 2
			13,96,414	1 10 1
			859	

Carry over, Sicca Rupees

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofufful continued, and brought over	—	—	S. R. 13,96,414 1 10 1
Huzzoory continued, and brought over	—	—	S. R. 13,64,771 11 13 2
Jeffore.	—	—	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	18,605 0 0 0
Ditto to the Servants	—	—	4,227 0 0 0
Jaghire to Mirza Mahomed Eraz Cawn	—	—	2,401 0 0 0
Malguzary Juguegutchah	—	—	224 14 17 2
Debrah Poojah	—	—	1,166 10 13 2
Brahmins Birtee	—	—	372 2 13 2
Ruffoom Canongoes	—	—	2,026 8 15 0
			29,023 4 19 2
Jehanguirpore (Lucky Money).	—	—	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	5,117 8 0 0
Jehanguirpore (Judeffory).	—	—	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	5,117 8 0 0
Jehanguirpore (Coffenaut).	—	—	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	5,117 8 0 0
Ditto to the Canongoes	—	—	2,161 8 18 0
Lufhkerpore.	—	—	—
			7,279 0 18 0
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	18,000 0 0 0
Ditto to Mirza Mehundy	—	—	180 0 0 0
Ditto to the Canongoes	—	—	4,208 3 10 2
			22,388 3 10 2
Mahomedshy 12 An. 16 Gun.	—	—	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	13,200 0 0 0
Brahmins Birtee	—	—	340 1 6 2
Ruffoom Canongoes	—	—	1,164 0 0 0
			14,704 1 6 2
Mahomedshy, 3 An. 4 Gund.	—	—	—
Charges Zemindary.	—	—	—
Allowance to the Zemindar	—	—	3,600 0 0 0
			14,52,001 6 8 0
Carry forward, Sicca Rupees	—	—	13,96,414 1 10 1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1781-2.

Mofufful continued, and brought over	—	—	—	S ^r R ^r 13,96,414	1	10	1
Huzzoory continued, and brought over	—	—	—	—	—	—	—
Purnea continued, and brought over	—	—	—	—	—	—	—
Charges General.	—	—	—	1,66,494	1	4	3
Cutcherry Contingencies	—	—	—	2,778	2	6	0
Allowances to Members and Assistants of the late Provincial Councils	—	—	—	9,050	0	0	0
Dawk Charges.	—	—	—	—	—	—	—
Postage of Public Letters	—	—	—	131	15	0	0
Rocunpore.	—	—	—	—	—	—	—
Charges Zemindary.	—	—	—	—	—	—	—
Allowance to the Zemindar	—	—	—	30,000	0	0	0
Ditto to Servants	—	—	—	4,788	0	0	0
Ditto Burgundaffes	—	—	—	3,000	0	0	0
Mulguzarry Gurrumarey	—	—	—	4,684	0	0	0
Brahmins Birtee	—	—	—	4,115	0	0	0
Ruffoom Canongoes	—	—	—	2,103	2	1	0
Charges Powlbundec.	—	—	—	48,690	0	2	1
Disbursed on this Account	—	—	—	1,375	0	0	0
Rajshahy.	—	—	—	—	—	—	—
Charges Zemindary.	—	—	—	—	—	—	—
Allowance to the Ranny Bowanny	—	—	—	2,29,166	10	12	1
Ditto to Gowryperfaud	—	—	—	6,000	0	0	0
Ditto to Servants	—	—	—	25,968	0	0	0
Burgundaffes	—	—	—	25,200	0	0	0
Brahmins Birtee	—	—	—	18,000	0	0	0
Pooneah Charges	—	—	—	100	0	0	0
Ruffoom Canongoes	—	—	—	5,929	9	7	0
Twenty-four Pergunnahs.	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—
Allowance to the Dewan and Officers, &c.	—	—	—	11,037	0	0	0
Charges Zemindary.	—	—	—	—	—	—	—
Brahmins Birtee	—	—	—	1,580	1	13	2
Ruffoom Canongoes	—	—	—	2,269	8	0	0
Charges General.	—	—	—	3,849	9	13	2
Paid Cutcherry Contingencies, House Rent, Premium for killing Tygers, &c.	—	—	—	2,018	10	0	0
Carry forward, Sicea Rupees	—	—	—	16,905	3	13	2
	—	—	—	23,27,919	4	20	13,96,414
	—	—	—	—	—	—	1
	—	—	—	—	—	—	10
	—	—	—	—	—	—	1

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1781-2.

Mofussil continued, and brought forward	—	—	—	S ^r R ^r 13,96,414	1 10 1
Huzzoory continued, and brought forward	—	—	—	S ^r R ^r 23,27,919	4 2 0
Twenty-four Pergunnahs continued, and brought forward	—	—	—	S ^r R ^r 16,905	3 13 2
Charges Poolbundec.	—	—	—	—	—
Disburfed on this Account	—	—	—	21,727	0 0 0
				38,632	3 13 2
Town of Calcutta.					
Charges Collections.					
Commission to the Collector	—	—	—	12,118	12 9 0
Allowance to the Dewan, and Officers employed in the Cutcherry	—	—	—	23,422	5 5 0
				35,541	1 14 0
Charges General.					
Cutcherry Contingencies, House Rent, &c.	—	—	—	5,605	12 8 0
				41,146	14 2 0
Coffijurah.					
Charges Collections.					
Allowance to the Dewan, &c.	—	—	—	2,340	0 0 0
Charges Poolbundec.					
Disburfed on this Account	—	—	—	3,605	0 0 0
				5,945	0 0 0
Moynachorah.					
Charges Poolbundec.					
Disburfed on this Account	—	—	—	—	—
				2,703	12 0 0
Meden Mull.					
Charges Poolbundec.					
Disburfed on this Account	—	—	—	—	—
				2,259	0 0 0
Tannah Bulrampore.					
Charges Collections.					
Allowance to the Sezawul	—	—	—	—	—
				1,281	0 0 0
Committee of Revenue.					
Charges Collections.					
Paid Commission to the President and Members of the Committee of Revenue	—	—	—	3,06,678	4 11 0
Paid Allowance and Office Charges to the Secretary of ditto	—	—	—	93,209	5 16 0
Ditto and ditto to the Accountant of ditto	—	—	—	36,407	7 6 0
Ditto the Commission allowed to the Accountant General, Mr. W ^m Larkins	—	—	—	56,266	0 2 1
Ditto Allowance to the Secretary to the Council of Revenue, Office Charges, Monthly Writers, &c.	—	—	—	92,596	12 0 0
				5,85,157	13 15 1
Carry over, Sicca Rupees				24,19,887	1 17 2
				13,96,414	1 10 1
				854	

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1781-2.

		S' R' 24,19,887 1 17 2	S' R' 13,96,414 1 10 1
Mofufful continued, and brought over	—	—	—
Huzzoor continued, and brought over	—	—	—
Committee of Revenue continued.	—	—	—
Charges Collections continued, and brought over	S' R' 5,85,157 13 15 1	—	—
Paid Expenses of the Office of Accountant General to the Revenue Department	—	—	—
Ditto Persian Translator to the Council of Revenue	40,860 0 0 0	—	—
Ditto Assistant to the President of the Committee of Revenue	9,880 0 0 0	—	—
Ditto Accountant's Office to the Committee of Revenue	2,800 0 0 0	—	—
Ditto Allowance to Persian and Bengal Translator to the Committee of Revenue, Office Charges, &c.	7,850 0 0 0	—	—
Ditto Allowance to the Register of the Canongoes and Office Charges	22,750 0 0 0	—	—
Allowance to the Officers and Servants to the Khalfah Treasury	6,600 0 0 0	—	—
Paid Rent of the Khalfah Cutcherry	1,01,450 9 0 0	—	—
Ditto Allowance to Roy Royan and Officers employed in the Khalfah Cutcherry	7,800 0 0 0	—	—
Ditto Establishment for arranging and preserving the Hushabood Papers collected by the Aumeen	46,484 0 0 0	—	—
Ditto Establishment for the Superintendent of the Prehs	16,250 0 0 0	—	—
Ditto Allowance to Diaram, &c. Ameens sent to investigate the Politabad Lands	14,316 0 0 0	—	—
Ditto Allowance to the Cawzie of the 24 Pergunnahs	684 0 0 0	—	—
Ditto ditto to Jemautdars and Peons employed in the Jail and the Khalfah Cutcherry	1,100 0 0 0	—	—
Ditto Allowance to the Sherishtadar, &c. of the Huzzoor Tasseel Dufter	808 0 0 0	—	—
Ditto Allowance to the Sircars employed in the Khalfah Treasury on the Part of the Governor General	1,920 0 0 0	—	—
Ditto Allowance to an Ameen sent to enquire to a Dispute between the Nabob and Ranny of Rajeshahy	2,210 0 0 0	—	—
Ditto Office Charges Account the late Superintendent of the Khalfah Records	2,600 0 0 0	—	—
Ditto Allowance to the Aumeen of the 24 Pergunnahs	500 0 0 0	—	—
Ditto Salary and Allowance to the Resident at Belluah	180 0 0 0	—	—
Ditto Allowance for Travelling Charges, Boat-hire, Servants, &c. to Mr. Henry Lodge attending on an Investigation of Claims between the Senaffis and Zemindars, &c. of Pergunnahs Momenising, Jafferfoy, Hephling, and Shawpore	18,000 0 0 0	—	—
Ditto Allowance Amguddien, Arabick Schoolmaster at Burdwan	7,500 0 0 0	—	—
	912 0 0 0	8,98,612 6 15 1	—
Charges Fouzdarry.	—	—	—
Disbursed on this Account on the following Districts, viz.	—	—	—
Burdwan	4,995 6 8 0	—	—
Carry forward, Sicca Rupees	4,995 6 8 0	8,98,612 6 15 1	24,19,887 1 17 2
	—	—	13,96,414 1 10 1

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1781-2.

		S ^r R ^r 4,995 6 8 0	S ^r R ^r 8,98,612 6 15 1	S ^r R ^r 24,19,887 1 17 2	S ^r R ^r 13,96,414 1 10 1
Mofussil continued, and brought forward	—	—	—	—	—
Huzzoory continued, and brought forward	—	—	—	—	—
Committee of Revenue continued, and brought forward	—	—	—	—	—
Charges Fouzdarry continued, and brought forward	—	—	—	—	—
Beerbhoom	—	6,568 15 15 0	—	—	—
Biffenpore	—	10,313 10 13 0	—	—	—
Dinagapore	—	17,025 8 15 0	—	—	—
Jeffore	—	27,108 2 1 3	—	—	—
Mahomedshay	—	6,017 4 18 1	—	—	—
Hidgely	—	52,135 1 18 0	—	—	—
Dacca	—	51,961 10 7 0	—	—	—
Purnea	—	25,952 2 10 0	—	—	—
Silkhet	—	2,769 6 10 2	—	—	—
Rungpore	—	10,689 6 19 0	—	—	—
Moorshedabad	—	3,88,003 10 12 0	—	—	—
Midnapore	—	18,183 4 2 0	—	—	—
Pachact	—	7,157 14 0 0	—	—	—
Rangur	—	6,141 5 15 0	—	—	—
Siberries	—	2,026 12 5 0	—	—	—
Chittagong	—	16,656 13 2 0	—	—	—
Houghly	—	82,302 2 13 2	—	—	—
Boglepore	—	33,722 5 16 0	—	—	—
Patna	—	60,038 4 14 1	—	—	—
Sircar Saurim	—	475 0 0 0	—	—	—
Sircar Tirhut	—	3,000 0 0 0	—	—	—
Twenty-four Pergunnahs	—	27,062 15 18 0	—	—	—
Nuddea	—	6,356 4 0 0	—	—	—
Allowances to the Remembrancer of the Criminal Court	—	15,990 0 0 0	—	—	—
			8,82,653 9 13 1		

Law Charges.

Allowances to the Attorney to the Honourable Company	—	11,000 0 0 0
Ditto to Burkut Ullah and Golaum Muckdoom, Muffies at Patna	—	2,400 0 0 0
Ditto to Mr. James Anderfon, Translator of the Mussulman Laws	—	2,500 0 0 0
Charges in a Cause in the Supreme Court, and protesting Bill, &c.	—	340 10 0 0
		16,240 10 0 0

Dawk Charges.

For Postage of Publick Letters

689 1 5 0

Carry over, Sicca Rupees 17,98,195 11 13 2 24,19,887 1 17 2 13,96,414 1 10 1

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1781-2.

Mofufful continued, and brought over	—	—	S' R' 13,96,414 1 10 1
Huzzoory continued, and brought over	—	—	S' R' 24,19,887 17 2
Committee of Revenue continued, and brought over	—	—	S' R' 17,98,195 11 13 2

Charges Poolbundee.

Advanced on that Account from Moorshedabad	—	—	1,65,050 0 0 0
Ditto ditto Midnapore	—	—	13,200 0 0 0
Ditto ditto Patna	—	—	9,000 0 0 0

1,87,250 0 0 0

Charges Police.

Paid the Superintendent of Police Allowances for Tannahdars, &c.	—	—	58,072 8 0 0
--	---	---	--------------

Charges Dewanny Adawlut.

Paid Allowance to the Judge, and Establishment of the Sudder Dewanny Adawlut, also Establishment of the Adawlut in the Huzzoory Department

Ditto ditto to the Judges of the Mofufful Dewanny Adawluts of the following Districts, viz.

Dacca	—	—	27,652 11 0 0
Rungpore	—	—	118 15 18 0
Ramgur	—	—	15,918 0 0 0
Chittagong	—	—	414 6 7 0
Burdwan	—	—	5,968 0 0 0

50,072 1 5 0

6,89,980 11 5 0

Allowances to Members and Affistants to the late Provincial Councils defrayed at the Presidency.

Account Patna	—	—	33,400 0 0 0
Ditto Dacca	—	—	3,615 10 10 0
Ditto Burdwan	—	—	8,780 0 0 0
Ditto Moorshedabad	—	—	6,063 12 19 3
Ditto Calcutta	—	—	1,250 0 0 0
Ditto Dinagepore	—	—	26,870 0 0 0

79,979 7 9 3

Charges General.

Paid Boat Hire, &c. on Treasure remitted from Patna

Ditto Khelaut given to Rajah of Nuddea

Ditto Sundry Necessaries for the Use of the Secretary's Office to the Committee of Revenue

Ditto Travelling Charges of the President of the Committee from hence to Dacca

Ditto ditto of ditto Affistant

284 4 0 0
9,701 3 16 1
2,830 6 0 0
2,888 14 0 0
1,000 0 0 0

16,704 11 16 1

24,19,887 1 17 2 13,96,414 1 10 1

